

PUBLIC ACCOUNTS.

LETTER

FROM

THE COMPTROLLER OF THE TREASURY,

TRANSMITTING

A statement of the public accounts.

AUGUST 8, 1846.

Read, and laid upon the table.

TREASURY DEPARTMENT,
Comptroller's Office, August 7, 1846.

SIR: In conformity with the provisions of the act of Congress passed 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," and of the act passed 3d March, 1817, entitled "An act to provide for the prompt settlement of the public accounts," I have the honor to transmit, herewith, statements of the accounts which have remained due more than three years prior to the 30th September last, on the books of the Second, Third, and Fourth Auditors of the Treasury, and on the books of the Register of the Treasury.

With great respect, your obedient servant,

JAMES W. McCULLOH,
Comptroller.

To the Hon. JOHN W. DAVIS,
Speaker of the House of Representatives.

Statement of balances remaining on the books of the revenue, due from collectors for more than three years prior to 30th September, 1845.

No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	Remarks of the Solicitor.
1	Samuel A. Morse -	Passamaquoddy -	\$182 00	Reported for suit -	This suit was tried at December term, 1844, of the circuit court of the United States for the district of Maine, and resulted in a verdict for the defendant. Per district attorney's report, dated 16th December, 1844.
	Samuel Swartwout -	New York -	1,205,035 60	Do -	Same as last year. See House doc. No. 145, 2d session of 28th Congress.
3	Jesse Hoyt -	New York -	248,871 86	Do -	Judgment was rendered in this case against Jesse Hoyt, principal, May 17, 1843, for \$220,837 86 debt, and \$245 53 costs. Execution issued, and was returned, June 17, 1843, "nulla bona." Suits are now pending against his trustee and sureties, which it is hoped will be disposed of during the present year.
4	Wm. M. Price, district attorney.	New York -	76,298 85	Do -	Same as last year. See House doc. No. 145, 2d sess. 28th Congress.
5	David B. McNeal -	Champlain -	327 36	Do -	Judgment obtained January term, 1845, for \$427 34 and costs. <i>Fi. fa.</i> issued, and returned by the marshal "nulla bona," May 26, 1845.
6	Pierre A. Barker -	Buffalo -	3,369 75	Do -	Same as last year. See House doc. No. 145, 2d sess. 28th Congress.
7	John Clarke -	Pittsburg -	4,804 88	Do -	Judgment at November term, 1841, against Thomas Dunlap, surety, for \$7,466 40, with interest from 7th December, 1841, and costs. Motion made by defendant to open the judgment. Rule made to show cause why it should not be done, and continued ever since on affidavit of defendant alleging the absence of material witnesses.
8	James Robertson -	Petersburg -	13,885 35	Do -	Same as last year. See House doc. No. 145, 2d sess. 28th Congress.
9	Charles D. McIndoe	Petersburg -	5,910 13	Do -	Judgment has been obtained against A. B. Spooner, trustee, &c., for the full amount of this debt. \$2,548 33 has been collected during the last year, and property sold amply sufficient to secure the payment of the balance. Bonds taken, payable in one and two years from 14th October, 1845.
10	Robert Cochran -	Wilmington -	102,817 08	Do -	Same as last year. See House doc. No. 145, 2d sess. 28th Congress.
11	Ambrose Crane -	St. Mark's -	2,456 27	Do -	Tried 21st February, 1845, in district of middle Florida, and judgment rendered against Martha Macon, administratrix of Arthur Macon, surety, for \$700 37. Appeal prayed by defendant, and granted. Per district attorney's report, October 2, 1845. There has been no business done in the courts in Florida since.

12	Jno. H. Holland, late marshal.	Louisiana	-	5,990 39	Do	-	Same as last year. See House doc. No. 145, 2d sess. 28th Congress.
13	James Stockman	Natchez	-	3,523 12	Do	-	Do do do do
14	George W. Owen	Mobile	-	2,510 26	Do	-	Do do do do
15	Benj. J. Harrison	Louisville	-	1,313 27	Do	-	Do do do do
16	Nathan Ranney	St. Louis	-	1,486 70	In course of settlement.	-	Not reported for suit.
17	Robert S. Smith	New Bedford	-	1,966 43	Reported for suit on the 22d July, 1845.	-	Suit ordered 24th July, 1845, and still pending.
18	Noah A. Phelps	Middletown	-	2,817 14	Do	-	At May term, 1846, the defendants paid into court the sum of \$2,000, and the suit was tried, and resulted in a special verdict in favor of the defendants. From this decision the district attorney has been instructed to appeal.
19	David K. Schenck	Perth Amboy	-	254 67	Has been requested to deposite this balance.	-	Not reported for suit.
20	Edwin J. Kelso	Presqu'isle	-	119 45	Has been requested to pay over this balance.	-	Do
21	Robert H. Kerr	Pittsburg	-	253 49	Has been requested to pay over.	-	Do
22	Henry Whiteley	Delaware	-	451 43	In course of settlement.	-	Do
23	George Forbes	Wheeling	-	* 439 01	Has been requested to pay over this balance.	-	Do
24	Robert M. Noxen	Edenton	-	600 39	Claims further credits—has appealed to the Secretary of the Treasury.	-	Do
25	Jacob P. De Forrest	St. Louis	-	23 31	Has been requested to pay over this balance.	-	Do
26	J. B. Warren	Cincinnati	-	23 24	Do	-	Do

* Balance due to him under another bond of \$279 14.

List of balances due by receivers who were out of office three years prior to September 30, 1845.

4

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks of the Solicitor of the Treasury.
1	Peter Wilson	Steubenville, Ohio	\$9,348 87	Reported for suit July 16, 1823.	Judgment against the principals at July term, 1827, for \$9,909 96. He died insolvent in 1829. June, 1834, balance reduced to \$9,348 87, exclusive of interest from the 15th May, 1830, till paid. At July term, 1834, of the United States district court for the district of Ohio, judgment was rendered in favor of Matthew Myers, surety of Wilson; bill of exceptions taken, and carried by writ of error to circuit court; where, at July term, 1839, the judgment of the district court, in favor of Myers, was affirmed.
2	Samuel Finley	Chillicothe, Ohio	9,767 80	Reported for suit May 8, 1829.	Principal dead and insolvent.—District attorney's return for 1829. Judgment against the sureties for \$10,000, penalty of Mr. Finley's bond, which has been paid, and nothing more is expected.
3	Nathaniel Ewing	Vincennes, Indiana	5,967 32	Reported for suit July 21, 1823.	Suit ordered July 22, 1823. Judgment at November term, 1824, for \$5,273 18; balance increased to \$5,967 32 in 1829, and judgment rendered at May term, 1830, for \$1,282 69, in addition to the former judgment. Execution returned by the marshal, "no property found whereon to levy." The process against the sureties returned "not found." The district attorney, by letter dated December 5, 1840, states, that, from information in his possession, he believes that not a dollar can be made by execution on this judgment.
4	J. C. S. Harrison	Vincennes	9,253 08	Payment suspended by act of March 2, 1831.	By the act of March 2, 1831, for the relief of Mrs. Clarissa B. Harrison, she is allowed eighteen years within which to pay this balance, without interest, by taking a lien on real estate, which has been done.
5	Israel T. Canby	Crawfordsville, Indiana.	33,897 59	Reported for suit June 29, 1832.	Balance increased, per settlement July 1, 1841, to \$33,920 10. Distress warrants have been issued against the principal and his sureties, in different States, for the full amount of this claim. Property of the parties concerned (reported to be sufficient to satisfy the whole debt) has been levied on or transferred to the United States. Sales of real estate have been made to a considerable amount, and notes taken, payable in one, two, and three years. These have become due. The district attorney has been instructed to collect them as soon as the law will allow. Suits have been instituted, judgments obtained on many of them, and executions

Doc. No. 224.

6	James T. Pollock -	Crawfordsville	6,051 95	Reported for suit April 4, 1838.
7	Marks Crume -	Crawfordsville	708 04	Balance due the United States, per report passed June 27, 1843. Went out of office May 9, 1841.
8	Charles M. Taylor -	Jeffersonville, Indiana.	829 88	Reported for suit October 3, 1825.

ordered, and the sum of \$3,166 46 has been collected during the preceding year, as per marshal's reports of 20th December, 1844, and 19th June, 1845.

Distress warrants have been issued against the principal and sureties. Balance reduced, in September, 1839, to \$6,051 95. In July, 1840, Gamabriel Taylor, late marshal, was called on for a full report of his proceedings under the authority of the distress warrant. In his reply, dated July 22, 1840, he advised that he had levied on the real and personal estate of the defendant, and filed the levy in the clerk's office of the district court; that the property of the principal, he believed, if sold at nearly its value, would bring a sum amply sufficient to pay the debt; and that the property of the sureties had not been levied on. The marshal was instructed, on the 31st of July, 1840, to proceed against the principal and his sureties for the collection of the balance of this claim. Since then, although repeatedly called on, the marshal has made no report. On the 20th of November, 1841, the district attorney of Indiana was requested to cause this case to be investigated; and, unless the late marshal (Taylor) could satisfy him that the money had not been collected by him, and assign reasons sufficient for not having collected it, to procure from the clerk of the court a certified copy of Mr. Taylor's official bonds, and proceed, without delay, against him and his sureties for the balance of this claim. All the efforts of the district attorney to obtain from Gamabriel Taylor a satisfactory report of his proceedings on the distress warrant having failed, a suit was commenced against him and the sureties on his bond the 17th of October, 1842, for the amount. This suit has been continued from term to term for cause shown to the court. At the December term, 1845, the district attorney reports that "this case was continued by the court, to enable the sureties of Taylor to make an amicable settlement with the government, which their counsel said would be done before the next term."

Not reported for suit.

This balance has been recently collected by the late marshal of Kentucky, who has been requested to deposite the amount, without delay, to the credit of the Treasurer of the United States.

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks of the Solicitor of the Treasury.
9	A. P. Hays -	Jeffersonville, Indiana.	\$3,964 42	Reported for suit July 15, 1830.	Judgment at November term, 1830, for \$7,568 55, with interest from the 18th of December, 1830, until paid. In September, 1839, the account adjusted at the department; all credits given, and interest charged up to the 4th of April, 1839, and the balance remaining due on that day ascertained to be \$3,664 25. Subsequent to this settlement, Mr. Hurst, executor of John Fishli, one of the sureties of Andrew P. Hays, made a payment, on the 1st of July, 1841, of \$195 72, which sum being deducted, leaves the balance now due and unpaid on the judgment. Mr. Hurst informed this office in March, 1841, that, as executor of Fishli, he would pay as fast as collections could be made by him; that the debt was perfectly secure; and that further proceedings against him would be unnecessary. The district attorney, on the 24th of November, was instructed to proceed at once, and to take such legal steps as may be necessary to collect it, if immediate arrangements were not made for the payment of this debt. Execution now in the hands of the marshal.
10	Douglas W. Sloan -	Jeffersonville -	266 03	Reported for suit October 20, 1843.	Suit ordered 24th October, 1843. No judgment yet reported.
11	James W. Borden -	Fort Wayne, Ia.	84 26	Reported for suit February 25, 1842.	Suit ordered 11th March, 1842. Judgment November term, 1842, for \$2,457 90; since which, \$750 have been collected, and the debt reduced to \$1,817 92.
	James W. Borden -	Fort Wayne -	1,733 66	Reported for suit February 25, 1842.	
12	Abner McCarty -	Indianapolis, Ia. -	137 38	Reported for suit January 10, 1837.	Suit ordered February 2, 1837, for \$2,461 14. Balance reduced in April, 1838, to \$1,212 39. Judgment at May term, 1838, of the United States circuit court, in favor of the United States for \$10 70. The district attorney, in his report, states that this sum of \$10 70 added to \$126 68 previously collected by him, makes the sum of \$137 38, which was paid into court in bank paper, and remains in the hands of the clerk, subject to future disposal. Not reported for suit.
13	John Taylor -	Springfield, Illinois.	994 43	Reported for suit Dec. 1, 1825.	
14	W. L. D. Ewing -	Vandalia, Illinois	16,272 12	Reported for suit December 16, 1830.	Suit ordered December 17, 1830, for \$17,542 61. Judgment December term, 1832, against the principal, and E. C. Berry, surety,

15	William Linn	Vandalia	55,962 06	Reported for suit March 13, 1838.
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for \$15,142 85, with interest from December 5, 1832, till paid. The district attorney, by letter of October 19, 1839, states that he cannot find that either of them has any real estate, and that they are both deemed hopelessly insolvent. The district attorney again, by letter of 31st March, states that General Ewing died on the 25th March, 1846, and that all hope of collecting the judgment is now gone.

Balances reduced in October, 1839, to \$55,962 06. Judgment at December term, 1839, against Linn, the principal, for \$55,962 06 debt, and \$6,855 34 for interest, &c. No property found as to Linn, the principal. Marshal's report dated June 27, 1840. The acting district attorney advised by letter dated 17th June, 1841, that he had obtained judgment at June term, 1841, of the circuit court, against Linn, the principal, and his sureties, on the following three bonds:

First bond, dated October 10, 1830	-	-	-	\$621 59
Second bond, dated May 2, 1831	-	-	-	7,975 62
Third bond, dated April 1, 1835	-	-	-	20,000 00

28,597 21

and that on the fourth and last bond, dated August 1, 1836, in the penalty of \$100,000, a verdict and judgment was rendered in favor of the defendants, their plea being *non est factum*; upon which a writ of error to the Supreme Court of the United States was obtained, and at the January term of that court the judgment was reversed, (vide 1 Howard's Reports Supreme Court of the United States, page 104.) Executions were levied on a large number of tracts of land which had been mortgaged by Linn to his sureties for this indemnification. On the 26th October the marshal reported to this office that by the rules of court he could not sell the lands thus levied upon, unless they brought two-thirds of their appraised value. In consequence of these rules, and the mortgages of Linn to his sureties, the marshals had not been able to make sale of the lands, and no part of the judgment had been collected. The district attorney and marshal were each severally instructed to examine the titles, and to sell the lands whenever it was possible to do so in accordance with the rules of court. The mortgage of Linn to Governor Duncan was transferred by him to the United States, with authority to foreclose the mortgage, and apply the proceeds to the satisfaction of the judgment against him and his sureties. A process to foreclose the mortgage was made on the 20th June, 1843. On the 19th July, William Prentiss,

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks of the Solicitor of the Treasury.
15	William Linn—Continued.	Vandalia, Illinois	-	-	<p>esq., United States marshal for the district of Illinois, informed this office that he had been appointed by the court commissioner to sell the lands included in the mortgage, and recommended, in order to protect the interests of the United States, the appointment of an agent to purchase at such price as would secure the value to the United States. Nelson R. Jones, esq., of Shelbyville, Illinois, was appointed such agent, and plenary instructions transmitted to him, and to Mr. Prentiss, the marshal. He was also authorized to attend a sale of personal property which had been levied on by the marshal on the 17th June, 1844. Wm. Prentiss, esq., as commissioner aforesaid, enclosed to this office the deeds for the lands sold to the United States under the decree in chancery, in the case of the United States against Wm. Linn and wife and Joseph Duncan. The aggregate amount of said sales, with which the executions on the three judgments before mentioned were credited, was \$23,532 70. On the 8th June, 1844, David J. Baker, special attorney of the United States, reported that he had obtained a judgment on the fourth bond of William Linn, against principal and sureties, for \$46,955 17 and costs, but that there was included in this judgment \$8,165 17 of the judgment for \$20,000 previously rendered on the third bond. About this period Governor Duncan died, and steps were taken to revive the judgment against his administrator. By the report of the clerk of the district court for December term, 1844, he states that judgment was rendered at that term against William Thomas, administrator of Joseph Duncan, for \$48,151 61 and costs. Executions were issued on this judgment, and levied upon the real estate of Governor Duncan, consisting of a large quantity of lands in Illinois. A claim to dower having been set up by the widow, legal proceedings were commenced and are pending to test that right. Justin Butterfield has been appointed attorney and special agent of the United States to conduct these proceedings, and take charge of the lands with a view to their sale. They are looked to as the principal, if not the only source from which this large debt can</p>

16	Jas. W. Stephenson	Galena, Illinois -	\$23,827 92	Reported for suit February 10, 1838.
17	Edward Humphreys	Kaskaskia, Ill. -	187 08	Balance due United States Feb. 6, 1841. Wrote him, October 12, 1843, to deposit.
18	Benjamin Stephenson	Edwardsville, Ill.	6,460 41	Reported for suit August 27, 1824.
19	Benjamin T. Edwards	Edwardsville -	1,552 51	Reported for suit May 8, 1838.

be collected, the other parties being all reported insolvent, and many of them dead. The lands are scattered over thirty counties in the State, and some are reported to be valuable, though doubts are entertained as to their sufficiency to pay the debt.

Balance reduced in October, 1839, to \$23,827 92. Judgment at June term, 1840, against the executors of Stephenson for \$26,997 80. No assets in the hands of the executors. Suits continued against sureties at June term, 1842. District attorney reports that proceedings are stayed on the suit of the first bond of the 3d of April, 1835, until the suit on the second bond of the 1st of July, 1836, is tried, as the defendants are insolvent. Judgment rendered on the 13th June, 1844, against the sureties on the bonds of the 3d April, 1835, for \$23,839 83; and a judgment was also rendered on 12th June, 1844, in favor of the sureties on the bonds of 1st of July, 1836. Execution on the judgment for \$23,839 83 issued the 18th June, 1844, returnable in ninety days. Execution returned by the marshal, December term, 1846, "nulla bona." Not reported for suit.

Judgment rendered on the 8th December, 1831, against Lucy Stephenson, administratrix of Benjamin Stephenson, for \$9,890 37; assets found in the hands of the administratrix, amounting to \$2,725 27; judgment for assets, &c. Defendant moved for a new trial; execution stayed, and the motion continued by the court. Motion for a new trial withdrawn at December term, 1832. Execution for the amount of assets (\$2,725 27) in the hands of the marshal. District attorney advises by letter, dated 24th September, 1834, that the execution in this case has been returned "nulla bona," and that it is wholly impracticable to collect the judgment; that Mrs. Stephenson has no property subject to execution, &c.

Suit ordered 10th May, 1838; was tried June term, 1839, circuit court, and judgment for defendants. The district attorney, in his report of the trial, states: "In this case the receiver resigned at the end of the 2d quarter of 1836, up to which time the receipts of his office exceeded the sum of \$400,000; upon which, the receiver claimed his maximum commission of \$2,500, which was disallowed by the department, but was allowed yearly pro rata compensation. The court instructed the jury that a receiver of public moneys is entitled to his maximum commission out of the 1st quarter, should it amount to sufficient to entitle him to such

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
19	Benj. T. Edwards— Continued.	Edwardsville, Ill.	- -	- 1838 - - -	maximum commissions. Under this instruction of the court the amount of commission disallowed, together with another charge for blanks for the use of his office, which had been presented and disallowed, exceeded the balance claimed to be due by the government." The Comptroller of the Treasury requested the case to be carried by writ of error to the Supreme Court, and was answered by the Solicitor, July 15, 1839, that the amount in controversy was too small to authorize it.
20	Edmund D. Taylor -	Chicago, Illinois -	\$2,580 71	Reported for suit July 16, 1839.	A defence was made and suit continued from term to term. The balance has been reduced since the commencement of proceedings to \$2,217 17. The proceedings were withdrawn by the district attorney at February term, 1842, and the accounts revised at the department. A certified transcript of the readjusted account was transmitted to the district attorney on the 5th May, 1843, who, in report at June term, 1843, states that judgment was rendered against Taylor on the 15th June, 1843, for \$1,327 40, and that an execution was issued on the 1st July, 1843, returnable in ninety days. On the 30th October, 1843, the district attorney was called on for an immediate report in this case, who, on the 13th November, 1843, returned the causes of Mr. Taylor for correction. In the mean time suits were instituted upon the bond, and he reports that the sureties are good and sufficient. Execution issued, and levied upon real estate, and sale suspended for want of bidders. The marshal reports the collection of \$516 13 and \$500; and the district attorney was instructed, September 15, 1845, to inquire into and report the causes which delayed the collection of the balance; who, on the 7th November, 1845, reported that two sums above mentioned were credits for the rent of a house furnished by Mr. Taylor for the use of the courts, and that the balance due was secured to be paid in the same way.
21	Eli S. Prescott -	Chicago -	646 64	Reported for suit April 29, 1842.	Suit ordered May 3, 1842, for this balance, and the further sum of \$11,188, in his hands as a depository. Judgment rendered June 7, 1845, for \$11,936 47 debt, and \$189 39 costs. Execution issued and levied on real estate, upon which the following return was

22	Alex. M. Jenkins	-	Edwardsville	-	179 69	Reported for suit January 24, 1839.
23	Samuel Hammond	-	St. Louis, Mo.	-	21,574 44	Reported for suit July 16, 1823.
24	Robert T. Brown	-	Springfield, Mo.	-	523 89	Reported for suit January 9, 1839.
25	John P. Campbell	-	Springfield	-	399 20	Balance due the U. States May 28, 1841.
	John P. Campbell	-	Springfield	-	219 82	Balance due the U. States December 27, 1842.
26	Tunston Quarles	-	Jackson, Mo.	-	1,044 79	Reported for suit August 8, 1833.
27	William D. McRay	-	Lexington, Mo.	-	9,877 23	Reported for suit November 30, 1825.
28	Abraham Bird	-	Palmyra, Mo.	-	1,886 27	Reported for suit November 21, 1839.

made on the 14th January, 1846, by the marshal: "Made \$12,035 by sale of real estate to plaintiffs, the same having been bid off at that sum by Jacob Fry, special agent of the United States."

Suit ordered February 14, 1839, for \$1,104 09. Balance reduced in September, 1841, to \$579 69. Suit continued by defendant from term to term, till June, 1845, when the sum of \$400 was paid into the treasury. Suit still pending for the recovery of the balance.

Suit ordered July 21, 1823. Judgment September term, 1824, for \$26,680 35. Execution issued, which was returned by the marshal at March term, 1825, "*non est, and nulla bona.*" On the 20th October, 1825, an execution was transmitted to the marshal of South Carolina, upon which defendant was arrested and confined in close jail. He was afterwards released or discharged from imprisonment by the President of the United States, upon his making an assignment of certain property in the State of Missouri to the United States. That assignment was transmitted to the district attorney of Missouri, with instructions to dispose of the same, &c., who reported on the 9th Feb., 1830, that he considered it of little or no value; and nothing appears to have been realized from it.

Suit ordered January 26, 1839. Judgment rendered at April term, 1839, and the whole amount collected and paid into the treasury. On the 6th of September, 1842, the First Comptroller reported that the accounts were finally closed on the books of the treasury. Not reported for suit.

Suit ordered August 20, 1833. Judgment November term, 1835, for \$1,060 95, with interest from the 22d February, 1831, till paid, and costs. Execution issued May 11, 1836; and marshal's return, "no estate found." The only surety in this case died insolvent.

Suit ordered December 2, 1825. Judgment September term, 1827, for \$26,067 11. Balance reduced to \$9,877 23. Execution issued, and defendant's property sold for \$130, which has been applied to the payment of costs, per marshal's return for March, 1828. Subsequently, the district attorney reports it as a case of hopeless insolvency.

Judgment was rendered at April term, 1840, against Bird, the principal, for \$11,528 37. Balance reduced to \$8,154 47. Executions issued April, 1844; returned October, 1844, satisfied, and the proceeds paid into the treasury. Marshal's report of final process, 25th October, 1844.

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
29	Samuel Smith -	St. Stephen's, Ala.	\$33,590 92	Reported for suit March 8, 1827.	Suit ordered November 10, 1827, for \$74,181 11. Balance reduced, by subsequent settlements, to \$33,590 92. Judgment rendered and execution issued against representatives of Smith. Returned, "No property found—died totally insolvent." Sureties released from liability, by act of Congress approved 2d March, 1839.
30	George Conway -	St. Stephen's -	5,613 00	Reported for suit September 16, 1829.	Suit instituted September 7, 1829, for \$7,059 42, in the southern district of Alabama. District attorney reported, September 28, 1829, "Principal died insolvent—no administration." Thomas Conway, one of the sureties, also died insolvent some years since. The other sureties, Edwin Conway and William Clayton, residents of Charlottesville, eastern district of Virginia. Reuben Chamberlin, in December, 1829, administered on the estate of George Conway. Suit was instituted against him, and judgment obtained at December term, 1830, for \$7,162 30. Execution was issued on this judgment, and the marshal returned the execution to April term, 1831, "No property found, to make the balance of the judgment against the administrator of George Conway." Suits were also instituted in the eastern district of Virginia, at May term, 1831, against the sureties. Executions were issued on the judgment, in the years 1831, 1832, and 1833. All returned, "No effects to be found."
31	John H. Owen -	St. Stephen's -	41,940 25	Reported for suit January 11, 1838.	Judgment against the principal, July 30, 1839, for \$33,356 86. Deposited, on account of the judgment against the principal, on the 30th of July, 1839, \$1,233 71. The suits against the sureties on the different bonds are still pending. The death of John H. Owen, the principal, and of Enoch Parsons, one of his sureties, suggested, and cause continued at November term, 1841. Per district attorney's report. Suit still pending against the sureties, which the district attorney is instructed to press with all possible vigor. In the mean time, a portion of the sureties have proposed to settle by compromise; which being declined by the solicitor for want of power to make it, they have petitioned Congress to pass a special act authorizing it. The district attorney, by letter of the 15th of June, 1842, recommends the acceptance of the terms of

32	William Taylor	- Cahaba, Alabama	21,458 60	Reported for suit July 6, 1829.	compromise proposed, as the only means of realizing any considerable portion of the debt. Congress have not yet acted upon the petition above mentioned, and the suit against the sureties is still pending undetermined.
33	H. G. Perry	- Cahaba	6,074 81	Reported for suit July 6, 1829.	Suit ordered July 8, 1829, for \$40,570 75. All his property, real and personal, was sold under a deed of trust for the benefit of the United States, in March, 1830. Proceeds of sale, \$13,717 58, with \$1,543 03 for interest, collected at sundry times. Balance reduced, September, 1838, to \$21,458 60. Suit ordered in the district of Georgia, against David B. Mitchell, the only surety of Taylor, for \$40,000. Mr. Mitchell died in the year 1837, totally insolvent, and had no legal representatives. District attorney's report, September, 1840.
34	Andrew T. Perry	- Sparta, Alabama	28,155 57	Reported for suit April 26, 1828.	Suit ordered July 8, 1829, against principal, for \$6,074 41. Judgment May 13, 1833, for \$5,218 27. Execution issued. Marshal's return, "No property to satisfy the <i>fi. fa.</i> " Verdict and judgment at May term, 1836, in favor of Joseph Walker and others, sureties in this case.
35	Uriah G. Mitchell	- Cahaba	26,677 20	Reported for suit September 20, 1827.	Suit ordered April 28, 1828. Judgment rendered against the principal, in the district of Mississippi, April term, 1829, for \$32,507 95; upon which the sum of \$1,600 was collected and paid into the treasury. On the 2d December, 1836, the district attorney of Mississippi reported, that from all the information he has been able to collect respecting the claim against the principal in this case, he thinks it desperate. Suits were ordered in the southern district of Alabama against the sureties; and the district attorney, on the 9th December, 1836, states that from the best information he can obtain, he is induced to believe that the prospect of collecting the debt of A. T. Perry, from his sureties, is altogether hopeless. Again, on the 24th of December, 1836, the district attorney of Alabama reported, "It is unnecessary to institute a suit against Perry's sureties, in consequence of the hopelessness of the case." Here legal proceedings appear to have stopped.

At April term, 1838, a judgment by confession was taken against Mitchell, the principal, and his sureties, for the sum of \$58,286 56, with a stay of execution on one-half of the amount for six months, and the other half for twelve months, from the date of confession. On the 4th of December, 1839, the district attorney made a deposit of \$15,000 on account of the judgment, which reduced the balance to \$49,094 48, including interest up to the 4th of December, 1839, the date of the deposit. Proceedings suspended until the 1st of November, 1840, for the payment of one-half of the

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
35	Uriah G. Mitchell— Continued.	Cahaba, Alabama	- - -	- - -	debt, and for the residue, until the 1st of October, 1841. On the 19th March, 1841, the marshal made a deposite of \$15,000, which reduced the balance of Mitchell's account to the sum of \$37,911 74, including interest up to the 22d March, 1841. On the 18th February, 1842, a further payment of \$5,000 was made by the marshal, which will reduce the balance to \$32,911 74, exclusive of interest from the 22d March, 1841. Further indulgence of one year granted to the parties, for the payment of the balance now due, upon their securing the payment to the entire satisfaction of the district attorney. The district attorney, on the 23d June, 1842, reported that this debt was perfectly secured. Principal died on the 7th of September; and on the 7th of November, 1842, the district attorney was instructed as to proceedings against his representatives. On the 20th of April, 1843, the marshal enclosed a certificate of deposite from the Bank of Mobile, for \$4,841; a further deposite of \$159 was made by the district attorney; making the sum of \$5,000: and on the 26th of January, 1844, the district attorney transmitted to the Treasurer of the United States \$3,400, which reduced the balance to \$28,677 20. On the 20th of April, 1846, the marshal of the southern district of Alabama reports the receipt of \$10,000; that an execution had been levied upon property deemed sufficient to secure the balance of this debt, and that he expected to collect it by the return day of the execution.
36	Le Roy Pope, trustee of Jno. Brahan, late receiver.	- - -	\$18,385 65	Reported for suit November 20, 1839.	This debt has been secured by judgment, and levy upon real estate. On the 7th July, 1844, it was adjusted at the treasury, and the balance then due reported to be \$18,385 65. Since which time, \$4,477 57 has been collected, and the residue is in process of collection.
37	John Herbert	- Sparta, Ala. -	2,444 24	Reported for suit April 7, 1827.	Judgment, December term, 1827, for \$6,369 93; upon which \$5,886 06 was collected and paid into the treasury. On the 17th June, 1841, the district attorney reported that he had issued an execution for the residue, and placed it in the hands of the marshal; and at Nov'r term, 1841, the marshal returned it "no property found."

On the 17th February, 1846, the district attorney transmitted a certificate of deposit for \$208 13, and reported a judgment for the residue, stated to be \$1,309. Execution issued 14th February, 1846.

Judgment at May term, 1839, for \$12,118 18; \$11,766 07 has been collected thereon; and the account is now before the First Comptroller for adjustment upon the principle settled by the Supreme Court of the United States in the case of Dickson—the defendants insisting that they have paid the full amount of the debt.

A distress warrant was issued August 20, 1833, for \$9,590 46; balance reduced, in 1840, to the sum of \$4,404 49; suits pending on collaterals, in which it is expected that this balance will be collected; recovered \$2,580, collected by the late marshal, who intrusted the same to W. W. Cherry to deposit with the receiver at Pontotoc to the credit of the Treasurer of the United States, who died without making the deposit; judgment was obtained against his administrator at June term, 1842, for \$2,325 15, and execution in the hands of the marshal, returnable to December term, 1842. Execution on the judgment against Benjamin M. Bradford, administrator of Cherry, deceased, returned "*nulla bona*," per clerk's report. The late marshal is also held responsible for this sum.

Suit instituted on the 9th of October, 1843, and has been continued from term to term, since, on affidavit of defendant.

Judgment rendered at May term, 1838, against the principal and his sureties for \$11,595 84. On the 24th April, 1839, the sum of \$1,700 was paid into the treasury. Executions issued on the judgment, and the marshal returned at May term, 1839, "debt bonded." On the 7th December, 1839, a further payment was made into the treasury of \$2,471 37. On the 27th April, 1840, the marshal made a sale of property levied on, which was bought in by the district attorney, as agent of the United States. On the 6th November, 1840, a further payment was made into the treasury of \$400; the district attorney at the same time reported that notes of George and William Barnes had been delivered to him as collateral security, amounting to about \$8,000. The district attorney and marshal are instructed to give the case their most vigilant attention; and it is believed that the debt is secured, and will be eventually collected. The district attorney, on the 7th March, 1844, enclosed a check for \$500, paid on account of Mr. Scott. Sundry promissory notes have been taken, drawn by

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
42	Samuel T. Scott— Continued.	Choctaw school	- - -	- - - -	Geo. M. Barnes, &c., for the balance of this claim. \$1,440 49 has been collected and paid into the treasury during the past year, and the remainder is in process of collection.
43	Hanson Asbury	Augusta, Miss.	\$132 00	Reported for suit January 13, 1836.	Distress warrant issued November 2, 1836, upon which the marshal collected the whole amount, except \$132. This balance defendant claims to be due to him, and has furnished vouchers to the General Land Office, which are suspended for informality.
44	G. Holliman	Augusta	5,566 35	Reported for suit March 27, 1839.	Judgment against principal and sureties May 14, 1840, for \$15,085 50. Payments have been made reducing the balance at the last settlement to \$5,566 35; since which time \$1,167 07 has been paid. Collateral securities deemed sufficient to pay the remainder of the debt have been transferred to the district attorney, and are in process of collection.
45	W. P. Harris	Columbus, Miss.	100,117 40	Reported for suit September 23, 1836.	A distress warrant against the principal and sureties; balance reduced, by subsequent settlements to November, 1837, to \$109,178 08. On the 2d of October, 1837, sold property of Harris on a credit of one, two, and three years from October 1, 1837, with interest; the sale amounted to about \$49,000. Mr. Harris had previously surrendered upwards of \$25,000 in good notes; the register and receiver indebted to him upwards of \$5,000; suit for one-half of the town of Grand Gulf, (which was under mortgage to Harris,) from which it was anticipated that \$10,000 could be raised; the sureties are responsible for \$30,000; deposited by marshal, October, 1839, \$796 96; proceedings instituted at October term, 1839, on sundry promissory notes taken by the marshal at the sale of Harris's property, amounting to \$12,119 86. William M. Gwin, esq., marshal, by letter of the 5th of August, 1840, advised that many persons who had purchased lands at the sale of Harris's property had applied to him to relinquish the same to the United States; that they had paid one-third of the purchase-money upon the land, and were willing to relinquish the land in payment of the balance due the government; that most of the parties were insolvent, and that nothing further could be made out of them. He therefore recommended that their propositions be accepted. Re-

requested the marshal, August 12, 1840, to advise with the district attorney relative to employing a discreet agent to buy in the property, under the act of Congress of the 20th of May, 1824; and informed him that the office had not the power to make the proposed settlement. Judgments obtained on sundry notes, to a large amount, taken at the sale of Harris's property, and executions returned "*nulla bona*." In a letter from William M. Gwin, late marshal, dated May 20, 1841, he stated that the immense depreciation of every species of property in Mississippi, since the sale of Harris's property, has occasioned a heavy loss, which he did not anticipate at the time; that when the lands were sold, the personal security taken at the sale was considered the best in that portion of the State, aside from the lien retained on the property sold; that now every one of the parties (without, he believed, a single exception) was insolvent, and the most if not all of them are anxious to surrender their lands to the government, and lose what they had paid. In a letter from R. M. Gaines, district attorney, of the 18th of May, 1841, he stated that a large portion of this debt must be lost. In another letter from the district attorney, of June 14, 1841, he enclosed a copy of the record of the levy made under the distress warrant, and stated that, in a brief interview had with the late marshal, he ascertained that the enclosed levy was the only one which had been made; that he asked Mr. Gwin why the execution had not been levied on the property of the sureties; to which he replied, that at the time of the levy he considered Harris's property sufficient, and that it would be oppressive to make a further levy. He further stated that he was then under the impression that a very large proportion of the debt must be lost; that he did not know who the sureties were, or whether a levy on their property now would do any good. This office did not authorize the marshal to refrain from proceedings against the sureties. Since the last settlement of Mr. Harris's account, in May, 1841, showing a balance of \$105,889 16, per treasury report No. 4730, payments to the amount of \$3,095 78 have been made to his credit, which will reduce the balance against him to the sum of \$102,793 38, exclusive of interest. The condition of this case is not satisfactory, and demands the scrutiny of the office. This will be given, and all the liabilities incurred will be pressed, when circumstances will permit. Under instructions from this office, the district attorney and marshal have, during the year 1842, given diligent attention to the various collateral securities held by the United States; and from the reports, it is

No.	Name of receiver.	Land district.	Balance.	Remarks by the Comptroller.
42	W. B. Harris—Comptroller.	Mississippi.	\$105,889 16	18 1838
43	C. D. Bohn	Mississippi.	\$3,095 78	18 1838

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
45	W. P. Harris—Continued.	Columbus, Miss.	-	-	<p>hoped that a considerable portion of this debt will be collected. They are instructed to spare no exertions to make them available as soon as practicable. The original statements in regard to the safety of the debt, and property by which it is secured, the present Solicitor finds of record. He gives them because they are so stated, not that he has any confidence in them; on the contrary, the subsequent history of the case proves their fallacy. I find such representations in many cases as to defaulting officers; and it is to be regretted that they have been so seldom verified by the result.</p>
46	G. D. Boyd	Columbus	\$50,977 29	Reported for suit March 13, 1838.	<p>Balance reduced to \$50,977 29. Judgment against the principal at May term, 1838, for \$53,722 50; execution in July, 1839. The district attorney, on February 5, 1840, enclosed the marshal's account of sales of land in the northern district of Mississippi, as the property of Mr. Boyd, the principal, in September and October, 1839, on a credit of one and two years: gross amount of sales, \$16,825 30. Of this gross amount, A. H. Handy, esq., agent of the United States, purchased to the amount of \$6,232 53; leaving the sum of \$10,592 77 as the amount purchased by individuals on credit, &c. Judgments have been obtained on sundry notes, assigned by Mr. Boyd as collateral security, returnable to June term, 1840, the makers of which are stated by the marshal to be nearly all of them entirely insolvent. The district attorney, by letter dated June 18, 1840, enclosed a copy of the marshal's report of the sales of certain lands, the property of Mr. Boyd, in the southern district of Mississippi: amount of sales, \$4,502 51, on a credit of one and two years. It has been stated that many of the sales made by Boyd were fraudulent—the purchase-money not having been paid. The judgment of the circuit court in favor of Boyd's sureties was reversed in the Supreme Court of the United States at the January term, 1841, and the same remanded to the circuit court for the southern district of Mississippi for further proceedings, which are still pending. At May term, 1842, judgment was obtained against S. C. and A. E. Smoot for</p>

No.	Names of recipients.	Land district.	Balances.	Remarks by the Commr.
20	G. B. Dunselow	Choctaw, Miss.	55' 253 00	pet 30' 1838' Reported for suit Febem.
29	G. B. Dunselow	Choctaw, School	344 33	pet 30' 1838' Reported for suit Febem.
39	Martha Cannon	Choctaw, La.	1,350 22	1838' Reported for suit Febem.
40	Samuel W. Dickson	Choctaw, School	288 21	1838' Reported for suit May 38'
42	Richard M. Carter	New Orleans	80,310 22	1838' Reported for suit April 1838'
48	Samuel W. Dickson	Choctaw, Miss.	1' 128 42	1838' Reported for suit May 38'
49	James C. Dickson	Choctaw, School	\$225 30	1838' Reported for suit June 38'
46	G. D. Boyd—Con-	Columbia, Miss.	-	-

1840 against the Thomas Hinson and connected to suit the \$2,219 34, on a note of theirs transferred by Mr. Boyd as collateral security. This amount has been well secured, and will be paid. The most vigorous efforts in the power of this office have been made to secure a lien on a large portion of land in which it is believed Boyd has an interest; how far they will be successful is yet uncertain. It is believed that much the greater portion of this debt will never be collected. H. Smoot, on June 29, 1843, in relation to the property purchased (by his brother and himself) of Mr. Boyd, and held under judgment of the United States, states that Messrs. Avery & Hartwell have offered \$2,000, payable in four annual instalments, with interest, commencing in October or November, 1843, for the improved part of the lot; but the time granted will permit them to make sales, and, in the mean time, they fear their own ability otherwise to pay it. By extending the time which has already been granted, to two years longer, it will enable them to make this sale, and secure the United States in its debt. The attention of the district attorney was called to the subject, who, on August 8, 1843, writes that he is in possession of information which satisfies him that Messrs. Avery & Hartwell are good for the sum of \$2,000 on the terms proposed by them; and thinks it would be expedient to make the sale, reserving a mortgage on the property. The district attorney was instructed, on August 22, 1843, to accede to the proposition on certain conditions, &c. On August 21, 1843, I informed the United States attorney for the southern district of Mississippi that this business was in a most unsatisfactory condition, and requested his most earnest attention and vigorous efforts in placing the interests of the government on a better footing. I instructed him to take the general supervision of the subject, to transmit to this office the marshal's deed to the United States for the lands, and aid in the selection of a suitable agent to take charge and possession of them. This done, to open an immediate correspondence with the person selected in regard to the present situation of the lands, the ascertainment of the taxes, the settlers upon them, the local advantages of their position, their value, present and prospective, and the probabilities of selling them to an advantage; also, in relation to the notes transferred by Boyd to the United States as collateral security. Full instructions were given, and directions to examine thoroughly, and make immediate and full report to this office upon all the subjects connected with this entangled and complicated business. On the same day, I wrote to the attorney of the northern district of Mississippi, and urged

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
46	G. D. Boyd—Continued.	Columbus, Miss.	- -	- - - -	upon him the indispensable necessity of great vigilance and energy in prosecuting these claims, and requested him earnestly to co-operate with Mr. Gaines in affording every aid in his power which may be material to the issue in this case, and most likely to insure the prompt collection of this debt, or its eventual security; and also, to report fully and promptly, from time to time, all proceedings had in the premises.
47	James C. Dickson -	Choctaw School Fund.	\$559 30	Reported for suit June 23, 1834.	Judgment obtained in this case 4th January, 1842; execution issued and delivered to the marshal, who reported under date of 12th January, 1844, that he had made the money. It has not, however, been paid into the treasury, and the district attorney has been instructed to take steps to compel him to do so.
48	Samuel W. Dickson	Choctaw, Miss. -	1, 158 45	Reported for suit May 28, 1838.	Judgment, November term, 1839, for \$1,158 45. On the 13th of April, 1842, the district attorney transmitted a certificate of deposit for \$1,314, in full of this debt. This certificate was enclosed to the First Comptroller April 25, 1842.
49	Samuel W. Dickson	Choctaw School Fund.	898 57	Reported for suit May 28, 1838.	By decision of the Supreme Court of the United States, this debt was blended with the one preceding. Per report of the district attorney 8th September, 1840.
50	G. B. Dameron -	Choctaw School Fund.	344 33	Reported for suit September 26, 1838.	Distress warrants were issued against the principal and sureties for the amount of this claim. The district attorney, in his report for November term, 1839, advised that judgments were obtained on the promissory notes of sundry individuals, to the amount of \$45,369 78, being a portion of the notes transferred by the Brandon Bank as collateral security; and that the judgment against Thomas Hudnall and others for \$33,473 32 is entitled to a credit of \$15,500, for offsets held by them against the bank. The marshal, on the 18th May, 1840, advised that on the 11th of the same month he sold the property of George C. and George B. Dameron, which was purchased by General Henry S. Foote, as special agent of the government, for \$7,800, and enclosed a schedule thereof, with a description of the same, and stated the said property to be worth \$20,000. The marshal, on the 5th of August,
	G. B. Dameron -	Choctaw, Miss. -	22, 523 09	Reported for suit September 26, 1838.	

thereof, with a description of the same, and stated the said property to be worth \$20,000. The marshal, on the 5th of August,

No.	Names of Receivers	Land District	Balance	Remarks by the Comptroller
51	G. B. Crutcher	Choctaw	1,706 64	Reported for suit January 18, 1838.
52	Morrice Cannon	New Orleans, La.	1,259 28	Reported for suit February 1, 1839.
53	Richard M. Carter	New Orleans	80,210 22	Reported for suit April 12, 1839.
53	Richard M. Carter	New Orleans, La.		
Total of balances—Continued				

property to Jacob S. Yerger, provided that the debt due by Hudnall to the United States could be paid without a sale of the property under execution; that Mr. Yerger proposed to pay one-third of the debt due to the government at the next term of the United States court, and the balance in one and two years for the sum that will be due after the payment of the one-third, as proposed by him, taking care to preserve a lien upon the whole property levied on. Colonel George S. Douglas has paid, on account of the judgment against Hudnall and others, up to 5th May, 1845, \$20,595 18. The payment of the residue is secured to the satisfaction of the district attorney.

Judgment at May term, 1838. Balance reduced, in May, 1841, to \$3,222 40. Since then a payment has been made to the amount of \$3,498 09.

Suit instituted February 2, 1839; tried April 15, 1839, and judgment rendered for defendants. Per clerk and district attorney's return for April term.

Suit ordered in the eastern district of Louisiana, April 6, 1839, for \$124,597 44. On the trial at June term, 1839, offsets were allowed by the court, amounting to \$28,822 06, and judgment rendered for \$95,775 38. On the 29th of June, 1839, the district attorney was authorized to stay execution on the judgment, on the following conditions, viz: That the sum of \$25,000, being the amount of the penalty of Mr. Carter's bond as receiver, be forthwith paid into the treasury by his surety; and the principal stipulated to pay the balance in three equal instalments—on the 1st of January, 1840, 1st of July, 1840, and 1st of January, 1841. On the 24th of June, 1839, Samuel Locke, surety, deposited \$25,000 to the credit of the treasurer of the United States, being the amount of the penalty of the bond for which judgment was rendered against him. On the 21st of August, 1839, three executions of *fi. fa.* were issued, and delivered—one to the marshal of the eastern district of Louisiana, one to the marshal of the northern district of Mississippi, and one to the marshal of the southern district of Mississippi—with instructions to levy on all the property of defendant found in their respective districts. The execution to the northern district of Mississippi returned "nulla bona." The executions in the other districts were levied on sundry tracts of land claimed by Mr. Carter, and the district attorney instructed to take every measure necessary to make the lien of the United States on the same perfect. This has been done, and an agent appointed to attend the sale on the part of the United States,

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.
53	Richard M. Carter—Continued.	New Orleans, La.	-	- - - - -
46	G. D. Boyd—Continued.	Columbus, Miss.	-	- - - - -
47	James C. Dickson	Choctaw School Fund.	\$559 30	Reported for sale June 29, 1834.
48	Samuel W. Dickson	Choctaw, Miss.	1,135 45	Reported for sale May 25, 1833.
23	Richard M. Carter	New Orleans	80,310 55	Rebilled for sale July 15, 1833.
49	Samuel W. Dickson	Choctaw School	598 57	Rebilled for sale May 25, 1833.
25	Mortice Cannon	New Orleans, La.	1,520 56	Rebilled for sale April 12, 1833.
50	G. B. Damron	Choctaw School	344 33	Reported for sale September 12, 1833.
21	G. B. Damron	Choctaw, Miss.	1,400 03	Rebilled for sale January 26, 1835.

Remarks by the Solicitor of the Treasury.

whenever it shall be deemed prudent by the district attorney and marshal to proceed to sell. In consequence of difficulties in the title to the property levied on, no sale has yet been made, though the district attorney and marshal are now investigating them, and instructed to take every measure the law will allow, to secure the debt. On the 4th of January, 1841, a further sum of \$489 was collected and paid into the treasury; and at the December term, 1841, a further judgment for \$1,564 08 was rendered against the principal. Execution is now in the hands of the marshal, dated November 24, 1842, for \$71,292 46, with interest from June 11, 1839, and \$358 06 costs, which is stated to be the balance remaining due on this judgment. Execution was issued on the 22d of November, 1842, and delivered to the marshal, with instructions to levy upon the interest which the defendant (Carter) claims to have in the land, on which it is alleged that the light-house at the southwest pass of the river Mississippi is built. The marshal seized the land, &c., which was sold, and purchased by Thomas G. Morgan, agent of the United States, for the sum of \$15,000, which amount was credited on the *fi. fa.*, leaving the balance of said writ unsatisfied. The district attorney, June 12, 1843, recommends that an agent be appointed to purchase (for the United States) the property of Carter, which was to be sold under a *fi. fa.*, in favor of Laurent Millandon, to prevent its being sacrificed. *Fi. fa.* issued June 26, 1843, on the judgment of 11th of June, 1839; per marshal's report of June 29, 1843. District attorney, July 15, 1843, advises that the lands are advertised to be sold on the 11th of August, 1843; and on the 24th, (of July,) 1843, recommends a postponement of the sale of Carter's property until the disappearance of the fever. District attorney, on the 3d of August, 1843, also advises that he had instructed the marshal to postpone the sale, taking care to preserve the lien on the property advertised, as also that which has been attached in the hands of garnishees. In addition to that report, I have to state that William C. Hammer, esq., by letter of the 4th

List of referees—Continued

Continued from August 30, 1837, until March, 1838, in consequence of the non-attendance of the district judge. Judgment against the principal at March term, 1838, for \$10,000, with \$7,800 interest, to May, 1838, and \$123 38 costs. The district attorney reports that the judgment is as much as ever can be collected from the principal; and that his surety (Louis Chachere) died insolvent. The marshal reports (June 12, 1839) that he has seized and sold the property of Garrard, and made, under execution, \$2,247 50; that Garrard died in 1838, before execution issued; that since the sale, the heirs of Garrard instituted suit to set aside the sale, alleging that the same was void, on the ground that Garrard died before an execution issued. On the 18th of May, 1840, the district attorney reported that he had taken a mortgage and confession of judgment by Jesse Andrus and Susan M. Collins, for \$11,000, payable 1st March, 1841, to secure the claim against the estate of Joseph Andrus, which was delivered as security; and he had directed his agent at New Orleans to deposit, to the credit of the treasurer, in the Commercial Bank, the money received from the estate of Andrus. Certificates of deposit to the amount of \$1,685 in the bank, and of \$298 12 at the mint, have been received, which are supposed to have been made on this account, but it is not so stated in the certificates; and the district attorney has been written to for a specific statement. It is supposed that the sum of \$2,000 was paid to the district attorney 28th May, 1838, and he was directed to deposit the whole, with interest, and to report specifically the causes of the delay, &c. His report of July was received, and communicated to the Executive, and further explanations were directed to be made by the State Department. The suit of the heirs of Garrard, to set aside the marshal's sale, is still pending. On the 27th October, 1840, he was called upon for a report in relation thereto. A mortgage of \$4,000 from Major Webb has been received as security by the district attorney, which, when collected, is to be applied to the payment of this debt. Henderson Taylor, the former district attorney of the western district of Louisiana, by letter dated 5th January,

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
55	William Garrard— Continued.	Opelousas, La. -	-	- - - - -	1842, advised that he called on B. F. Linton, esq., late district attorney, relative to a payment of \$4,000 made to him by Major Amos Webb, on account of the judgment against Garrard et al., and that he could obtain no satisfaction. A suit has been ordered against Mr. Linton for the amount improperly retained by him in this case. No term of the court has been held during the year 1842, in consequence of the failure of the judge to attend; and, consequently, no further proceedings have been had.
56	Luke Leceasier -	Opelousas -	\$589 34	Reported for suit September 13, 1825.	A payment of \$6,000 was made in 1838, which reduced the balance to \$6,893 95. Judgment at March term, 1838, against the heirs of Joseph Andrus, who was a surety of Leceasier. Executions issued in January, 1839. On the 16th August, 1839, the marshal made a deposite of \$5,273 27 on account of the judgment; and on the 12th December, 1840, a further deposite of \$5,073 89. Balance reduced in March, 1841, to the sum of \$589 34, including interest up to the 12th December, 1840, the date of the last deposite. Suit continued.
57	John L. Daniel -	Opelousas -	5, 177 54	Reported for suit August 2, 1838.	Balance reduced in September, 1841, to \$5,177 54. The marshal, on the 7th November, enclosed a certificate of deposite for \$2,067 12 on account of the judgment, and advises that he is in possession of a bond signed by Daniel and others, which covers the judgment, principal, interest, and costs. The marshal was directed, on the 26th November, 1844, to have the bond recorded in the proper office, and transmitted immediately thereafter. A proposition has been submitted by the sureties of Daniel to secure and to pay the balance due in instalments, which is now under advisement.
58	Benjamin R. Gantt	Opelousas -	21, 605 97	Reported for suit January 6, 1843.	Judgment rendered March term, 1846, for \$21,605 97. A proposition has been submitted to pay this debt by instalments, which is under advisement.
59	Joseph Friend -	Ouachita, La. -	2, 551 91	Reported for suit October 9, 1837.	Judgment was rendered in this case on the 24th March, 1843, for \$2,645 26. Execution issued and property sold, which was purchased by H. M. Hyams and Elgee, who subsequently obtained

60	Ransom Easton	-	Ouachita	-	10,365 93	Reported for suit March 27, 1840.
61	Benoits Laurents	-	Natchitoches, La.		33,128 44	Reported for suit January 9, 1843.
62	A. G. Penn	-	Helena, Ark.	-	165 84	Reported for suit February 2, 1840.
63	Paris Childress	-	Greensburg, La.	-	16,136 04	Reported for suit April 29, 1838.

an injunction restraining the marshal from collecting the debt, on the ground that the title was not good. Still pending.
 Suit continued upon affidavit of the defendant, (transcript No. 148, with the certificate of the register,) "that no treasury note for \$900 was ever issued by the Treasury of the United States," the plea upon which the continuance was granted. A revised adjustment of Mr. Easton's account was transmitted to the district attorney on the 4th of November, 1843, showing a balance due the United States of \$10,365 93. District attorney called on for a report in this case, who, by letter of the 17th February, 1844, states that it is in the same condition it was at the termination of March term, 1843, and reported by him. Continued on affidavit, per clerk's report of the 7th May, 1844.

Suit instituted 4th May, 1843, in the western district of Louisiana, and now pending in the district court at New Orleans, having been continued from term to term on the affidavit of defendant.

Suit still pending. The case is contested, and on the 12th September, 1842, a full transcript of the account, with a statement of differences, was transmitted to the district attorney, as requested by him.

Judgment against principal and sureties at June term, 1839, with interest from 31st December, 1837, and costs. Balance reduced in July, 1840, to \$11,967 56. M. Marigny, late marshal, on the 5th December, 1841, enclosed an account of sales of Mr. Childress's property, made by him October 4, 1841, viz:

Amount of purchase by the United States	-	-	\$3,297 00
Amount of purchase by individuals	-	\$2,191 00	
Deduct amount of mortgage, charges, &c.	1,864 71		
			<u>326 29</u>

Net proceeds of sale	-	-	<u>3,623 29</u>
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The district attorney, by letter dated 11th February, 1842, enclosed a duplicate of a deed made to Thomas Green Davidson, for the purchase of the United States property, late Paris Childress's amount of purchase, (\$7,500,) payable as follows, viz: In cost, \$1,500; two notes for \$3,000 each, payable in one and two years, from the 1st January, 1842; to deposit the amount received in cash, &c. Account re-adjusted, and balance increased to \$12,055 87. Transcript enclosed to district attorney 6th September, 1842. The Secretary of the Treasury, by letter of the 5th January, 1844, recommends a suspension of proceedings for the present against

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
63	Paris Childress—Continued.	Greensburg, La.	- -	- - - -	Mr. Davidson. The district attorney, by letter of the 6th January, 1844, was referred to certain propositions made on behalf of Mr. Davidson by Alexander G. Penn, esq., and directing the attorney to refrain from further proceedings until otherwise advised.
64	Littlebury Hawkins	Helena, Arkansas	\$101,345 83	Reported for suit July 29, 1836.	Judgment against sureties at May term, 1837, for \$20,000, amount of penalty. The marshal, by letter dated February 18, 1838, advised that the United States claim against the sureties was perfectly secured. Payments to the amount of \$13,155 36 have been made at sundry times, up to the 3d of January, 1840, on account of the sureties. A list of certain lands, which were sold at Helena, Arkansas, was obtained from the General Land Office, and the district attorney was instructed, on the 24th of March, 1838, to proceed in equity against the lands in question. Entries of lands made at Helena, the patents of which are suspended at the General Land Office, amount to forty-five, and it is believed can be made available under the bill in equity towards the payment of this debt. William C. Scott, esq., then district attorney, on the 19th of February, 1840, enclosed a copy of the bill filed by him in the case of the United States vs. Littlebury Hawkins and others. Suit in equity pending. Balance reduced in February, 1840, to \$102,883 58; from which deduct the sum of \$576, paid in 1840, by G. P. Theobald, surety, which leaves a balance still due of \$102,307 58. The district attorney, on the 3d of January, 1841, advised that the suit in chancery against Hawkins and others is still pending, and that Hawkins's death has been reported since last continuance. Execution in the hands of the marshal, on the judgments against the sureties, &c. On the 20th of June, 1843, the district attorney advised that he was about making collections due by the sureties, and asks for a statement showing what amount is now claimed by the government; and on the 27th of June, 1843, the required statement was furnished, exhibiting the balance Due by the sureties on the 3d of January, 1840, to be - \$9,003 88

65	Davis Thompson -	Helena -	18,339 71	Reported for suit July 12, 1839.
66	G. C. Howell -	Johnson C. P. -	8,211 39	Reported for suit October 1843.
67	G. C. Howell -	Johnson C. P. -	15,342 11	Reported for suit Oct. of office July 1, 1841.
68	G. L. Lewis -	Green Bay -	42 50	Balance due March 88.
69	Thomas P. Co.	Green Bay -	41,848 31	Reported for suit Decem- 1839.
66	Thos. C. Shelden -	Monroe, Mich. -	1,772 29	Balance due March 31, 1842. Wrote for transcripts Jan- uary 12, 1844.

Carrying interest from the 3d of January, 1840, to the 3d of July, 1843, 3 years and 6 months - 1,890 74

Showing the indebtedness of the sureties, on the 3d of July, 1843, to be - 10,894 62

Suit still pending; per district attorney's report, February term, 1842. This case is contested. On the 12th of September, 1842, a full transcript of the account, with a statement of differences, was transmitted to the district attorney, as requested by him.

Balance reduced to \$18,472 85. Judgment against the principal, at May term, 1840, for \$19,057 85. Of this judgment \$819 was remitted, upon vouchers produced, leaving the judgment for \$18,238 85. Judgment against Thomas P. Moore, R. M. Johnson, jr., S. Jackman, and James H. Setcher, sureties, for \$15,951, with interest from November 6, 1841. In February, 1842, the marshal reported "that the parties are all insolvent, or their property so encumbered that it cannot be reached with an execution;" but that he levied the execution upon thirty slaves, and personal property of J. H. Setcher, one of the sureties, &c., and "nulla bona" as to the other sureties. Under instructions from this office, the district attorney took measures to reach property of the defendants in Kentucky, Arkansas, and Mississippi, which led to propositions by R. M. Johnson, jr., one of the sureties, to settle and pay the whole debt on certain terms and conditions, which were accepted on the 19th June, 1845. Under this arrangement executions were levied on a large amount of real estate in Arkansas, which was sold by the marshal on the 15th December, 1845, at public auction, and purchased by Charles S. Morehead, esq., special agent of the United States, at two-thirds of its appraised cash value. The amount of the debt, including interest to the day of sale, was \$19,885 57. The amount of the land purchased, per report of the special agent, was \$18,466 98; which being credited on the execution, left a balance of \$1,418 59: which balance was secured by three promissory notes, executed by R. M. Johnson, jr., and Edward P. Johnson, for \$479 69, each payable in six, twelve, and eighteen months; per report of Charles S. Morehead, dated 13th May, 1846.

Not reported for suit.

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
67	Thomas Lee	Green Bay, Wis.	\$7,848 37	Reported for suit December 23, 1839.	<p>Balance due the United States as receiver of public money, under bond of July 29, 1837 - - - \$1,319 92</p> <p>Balance due the United States as receiver of public money, under bond of December 9, 1837 - - - 5,028 14</p> <p>Balance due the United States as receiver of public money, under bond of November 15, 1838 - - - 1,500 31</p> <p align="right"><u>7,848 37</u></p>
68	L. T. Pease	Green Bay	45 20	Balance due March 28, 1843. Out of office July 1, 1841	<p>This case, with several other cases against the sureties, was not commenced in time for judgment at the present term. Suits instituted September 26, 1843, against the sureties of Mr. Lee. Judgment obtained on the first and third bonds, June 17, 1844, for \$6,716 75. <i>Fi. fa.</i> issued August 3, 1844. The marshal, by letter of September 21, 1844, advises that he has received an order from the district attorney to stay proceedings against Lee and his several sureties, until further orders from his office.</p> <p>Not reported for suit.</p>
69	L. C. Howell L. C. Howell	Johnson c. h. Johnson c. h.	12,245 74 9,571 35	Reported for suit - Reported for suit October 9, 1843.	<p>Judgment has been obtained, and property sold, sufficient, it is believed, to satisfy the debt. The report of said sales is now before the First Comptroller, and the accounts in a course of adjustment. Suit ordered March 8, 1838, for \$23,686. Balance reduced, in December, 1838, to \$17,739 30. The district attorney, by letter dated February 13, 1840, advised that, in the suit in the State court, on account of Hutchins, a judgment was obtained in May, 1839, and writs of sale of the property attached by the sheriffs of the different counties in which precepts had been sent, were ordered. He further advised that the suit on the bond was commenced at June term, 1839, on affidavit of the defendants. Verdict for plaintiffs July 7, 1841, for \$13,056 72; motion for a new trial July 8, 1841, filed by plaintiffs' attorney. The motion for a new trial overruled at October term, 1841. Execution against the sureties</p>
70	Allen Hutchins	Ionia, Mich.	17,379 30	Reported for suit March 10, 1838.	

No.	Name of plaintiff.	Land district.	Balance.	Remarks by the Court.
71	Wm. A. Richmond	Ionia - -	1,687 24	Reported for suit June 4, 1844.
	Wm. A. Richmond	Ionia - -	1,453 03	Reported for suit June 4, 1844.
72	William H. Allen - -	St. Augustine, Fla.	1,997 50	Reported for suit January 16, 1839.
73	John C. Clelland -	St. Augustine -	11,022 80	Reported for suit April 1, 1840.
74	R. K. Call - -	Tallahassee, Fla. -	5,060 13	Reported for suit February 2, 1840.
No.	Name of plaintiff.	Land district.	Balance.	Remarks by the Court.

for \$13,056 72 and costs, in the hands of the marshal, returnable in February, 1842. The district attorney, by letter of the 27th December, 1841, advised that the sureties were insolvent, or nearly so, and therefore asked for specific instructions how to proceed in relation to the lands of the principal, seized under attachment. The necessary instructions relative to future proceedings respecting the sale of Hutchins's lands, were transmitted to the district attorney January 8, 1842. Marshal returns at June term, 1842, "nulla bona" as to the sureties. The district attorney has been instructed to look into the titles of the lands of the principal, seized under the attachment, and take measures for their sale. The district attorney, by letter of the 22d July, 1844, advises that he has succeeded in finding real estate in his State, to secure the balance due on the execution in favor of the United States against Lucius Lyon and Calvin Britain, sureties of Hutchins, upon which he has directed the execution to be levied, and recommends the appointment of an agent on the part of the government to bid at the sale. District attorney, July 29, 1844, appointed agent, with certain instructions, &c.

Suit ordered June 22, 1844. Judgment rendered 30th October, 1844, for \$150,000, penalty of the bond, to be discharged on the payment of \$52 62 and costs, \$83 47, with interest from date of judgment. Judgment for the defendant under the second bond, he having paid over the amount, \$1,453 03, to his successor. District attorney's report 27th January, 1845. *Fi. fa.* issued, and \$52 62 paid to George C. Bates, district attorney.

Suit ordered January 16, 1839, for \$1,997 50. Died insolvent; no administration. Debt desperate. No bond taken in this case. Judgment obtained 28th November, 1842, for \$7,694 80; execution issued 16th January, 1844, and returned "nulla bona;" per clerk's report 10th July, 1844.

The amount for which Mr. Call was sued was subsequently reduced to \$5,060 13. This case was tried at February term, 1842. Defendant pleaded payment and offset, and filed an account against the United States for extra services, amounting to \$12,500. The court allowed evidence to go to the jury in support of the claim, and the result was a verdict in favor of the defendant for \$7,923 72. The district attorney filed exceptions to the instructions of the court; and on February 5th, 1843, reports that the judgment rendered in the court below for the defendant was reversed, and a "venire facias de novo" awarded. Case still pending undecided.

List of balances—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
75	William Edmondson	Pontotoc, Miss. -	\$2,031 99	Reported for suit June 18, 1844.	Not reported for suit.
76	B. F. Linton, U. S. district attorney.	- - -	7,900 00	Reported for suit April 25, 1843.	District attorney, on the 7th February, 1844, reports that suit was instituted against Mr. Linton since the adjournment of the last court, and nothing further has been done than the filing of the petition, &c., and the service of the process. Continued, March term, 1844. Clerk's report, May 7, 1844. Suit now pending in the district of Louisiana.
77	Lewis Sanders, jr., U. S. district attorney.	- - -	1,267 88	Reported for suit November 12, 1839.	Judgment at May term, 1840, for \$9,000. Execution in the hands of the marshal, June 10, 1840. Mr. Sanders, on the 1st July, 1840, asked for a suspension of proceedings. Instructed the district attorney, July 16, 1840, to make such an arrangement with Mr. Sanders as circumstances would justify, for securing the payment of this claim, and on a credit of one and two years, if advisable. The district attorney, by letter dated February 16, 1842, advised that a <i>fieri facias</i> had been returned; levied upon Mr. Sanders's equity of redemption in certain mortgaged property, which is not supposed to be worth debts charged upon it; that he had, however, ordered a <i>venditioni exponas</i> , and states that the defendant had no other estate in the district of Kentucky, and that he had removed to Mississippi.
78	William C. Scott, U. S. district attorney.	- - -	1,149 65	Reported for suit August 28, 1841.	Suit instituted October 4, 1841; judgment May 7, 1842; execution issued and returned at October term, 1842. Hopelessly insolvent. Again, on the 30th January, 1845, the marshal reports that "the defendant is notoriously insolvent, and nothing can be made."
79	Augustus Jones, U. S. marshal.	- - -	316 59	Reported for suit June 8, 1841.	Judgment at April term, 1842, for \$470 83; \$163 24 paid into the treasury. Execution for balance levied on real estate of principal.

Statement of the accounts which have remained unsettled, or on which balances appear to have been due more than three years prior to the 30th of September last, as appears from the books of the Second Auditor of the Treasury: furnished in pursuance of the second section of the act of Congress passed the 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

No.	Names.	Delinquencies, when incurred.		Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
		Between Mar. 4, 1809, and Mar. 3, 1817.	Between Mar. 4, 1817, and Sept. 30, 1842.		
1	E. D. Bullock, late captain of dragoons.	-	\$198 30	Reported for suit May 20, 1842	Judgment rendered March 11, 1844, for \$219 78. Per district attorney's report for March term, 1844.
2	R. D. C. Collins, late principal disbursing agent.	-	236,085 61	Reported for suit April 17, 1841	Judgment was rendered on the 23d April, 1844, for \$22,024 42 and \$40 51, against Luther Chase, administrator de bonis non of Richard D. C. Collins, deceased; <i>fi. fa.</i> issued 15th May, 1844, returnable on the first Monday in December, 1844—E. Rector's (late marshal) costs, amounting to \$200, and \$13 86 clerk's fees, paid by the United States, per clerk's report of the 24th July, 1844; <i>fi. fa.</i> returned the 17th October, 1844, " <i>nulla bona</i> ," endorsed with a credit of \$8 80 clerk's costs, and \$3 32 marshal's costs, per clerk's report of October, 1844. Upon the alias <i>fi. fa.</i> issued against Luther Chase, administrator de bonis non of Collins, the marshal, on the 30th January, 1845, reports that the defendant has no goods and chattels of the deceased. Alias <i>fi. fa.</i> issued 5th August, 1845, on judgment obtained 8th October, 1841, for \$269,820; interest to be calculated from the date of judgment, and \$30 52 costs against the administrator of Collins; per marshal's report, 21st August, 1845. The district attorney, by letter 13th August, 1845, enclosing the marshal's receipt for the execution against Collins's administrator, remarks that it was issued because he understood that there was property that might be reached, and he thought the experiment worth

Statement—Continued.

No.	Names.	Delinquencies, when incurred.		Remarks by the Second Auditor.	Remarks of the Solicitor of the Treasury.
		Between Mar. 4, 1809, and Mar. 3, 1817.	Between Mar. 4, 1817, and Sept. 30, 1842		
2	R. D. C. Collins—Continued.	-	-	- - - - -	trying; whether anything can be made, remains to be determined by the proceedings of the marshal.
3	S. T. Cross, late assistant agent.	-	\$471 67	Reported for suit Dec. 27, 1843	The principal and his sureties not being found, in the district of Indiana, the district attorney was instructed February 13, 1844, to proceed by attachment to make the amount out of a valuable tract of land adjoining the town of Madison, Indiana, which he states Mr. Cross has a life estate in. The result of these proceedings has not yet been reported to this office.
4	Wm. Gordon, late captain of dragoons.	-	2,214 86	Reported for suit June 15, 1840	Judgment was obtained on the 22d of November, 1842, for \$2,704 02; execution was issued 23d December, 1842, returnable in 90 days. The clerk of the district court reports, on the 29th May, 1843, that the defendant has left Iowa Territory, and is now in Oregon, "and has no property in the Territory."
5	Elbert Herring, late paymaster, U. S. A.	-	33,371 11	Reported for suit April 7, 1842. On subsequent settlements this balance has been reduced \$2,280 09.	Suit was ordered in this case December 24, 1841. On the 15th June, 1842, E. Herring, principal, confessed judgment for \$34,761 44, which is the whole amount of his indebtedness to the United States. Two judgments have also been obtained against the sureties of Mr. Herring on his two official bonds, viz: 1st bond dated 11th July, 1836, Sam'l Jones and John Lorimer Graham sureties—judgment rendered against them 13th May, 1843, for \$802 42 debt and \$86 36 costs; 2d bond dated July 25, 1840, Benjamin R. Kissam and Evert A. Bancker sureties—judgment rendered 25th April, 1843, for \$20,000, the full penalty of this bond, and \$101 98 costs. On the 21st December, 1841, Mr. Herring made an assignment, in trust, to Wm. W. Jones, of New York, of certain property; among which were "all these certain paintings, goods, and chattels, with their frames and

Zigzagged - Completed

The above property was conveyed, in trust, to sell, or by other regular and lawful means to convert the said hereby-assigned premises, and every part thereof, into money; and upon this further trust, that out of the moneys which may be realized and obtained from the premises hereby assigned or intended so to be, he, the said party of the second part, pay, in the first place, unto the United States of America, all such sum or sums of money as Sam^l Jones and John Lorimer Graham, Evert A. Bancher and Benj. R. Kissam, or either of them, may be liable for unto the United States upon their respective bonds, and also in trust to pay to the United States any sum which Herring might owe the United States for moneys received by him as paymaster.

On the 2d January, 1844, the assigned property being in possession of said Jones, and undisposed of, it was deemed expedient that it should be assigned to some officer of the United States, subject to the performance of the trusts aforesaid. Accordingly, on that day an agreement in writing to that effect was executed by the said W. W. Jones and Elbert Herring, and the property aforesaid was assigned to McClintock Young, esq., Chief Clerk in the Treasury Department, and he accepted the trust. The pictures were delivered to Mr. Young, and placed by him in the Patent Office, where they now remain, to be sold and disposed of whenever it shall be deemed prudent and proper to do so.

Judgment, 26th June, 1839, for \$5,088 16; execution issued 23d July, 1839. The district attorney, on the 10th of August, 1839, returned the execution in this case in the clerk's office, with a certificate that there was no present prospect of collecting the amount of the judgment; execution returned "no part satisfied." The district attorney, by letter dated the 5th May, 1840, advises that Mr. Lee is not a resident of Massachusetts, and that whether he ever returns is quite uncertain; that nothing, however, will be lost by his absence, as the United States have now a judgment against him, which probably will forever remain unsatisfied.

Statement—Continued.

No.	Name.	Delinquencies, when incurred.		Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
		Between Mar. 4, 1809, and Mar. 3, 1817.	Between Mar. 4, 1817, and Sept. 30, 1842.		
7	Nathaniel Smith, late superintendent, &c.	-	\$2,619 69	Reported for suit April 29, 1841	The district attorney, by letter dated the 7th July, 1842, advises that General Smith died in Texas a short time since; that he left no property in Tennessee; and that he knows of no means at present of securing the debt, &c.
8	Alexander H. Stuart, late lieutenant U. S. A.	-	2,002 06	Reported for suit July 27, 1839	Defendant not found on successive suits. Per district attorney's reports of October and May, 1841.
9	James Stryker, late sub-agent.	-	3,399 66	Reported for suit Dec. 4, 1841	The district attorney, by letter dated 12th August, 1842, states that he will proceed with the suit, and have it tried at October term, 1842. District attorney directed to suspend proceedings for one term. An application was made on the 4th of March, 1843, by Henry W. Rogers, one of the sureties of Stryker, through the district attorney, for the adjustment of Stryker's account, and the examination of certain papers and vouchers, left with the Second Auditor, for that purpose. The Second Auditor was called on by letter of the 20th March, 1843, for information on this subject; and on the 22d March, 1843, transmitted an authenticated transcript of the last settlement of the account, reducing the balance to \$2,983 79, which was forwarded on the 23d March, 1843, to the district attorney. The case was put off by the court, on application of the defendants, owing to the absence of a witness. Geo. W. Clinton, esq., the counsel of Stryker's sureties, through Henry Morris, esq., on the 9th May, 1843, asked for a copy of the account of the government with Stryker, from the date of his appointment to the date of his reappointment, with the balance struck; and also a copy of the account from the date of the reappointment to the time suit was commenced by the government against Stryker and his sureties, with the balance struck,

List of names dropped from the reports of the years ending the 30th September, 1842, and the 30th September, 1844, by and under the instruction of the First Comptroller of the Treasury, in reference to which changes have since occurred, and which are now reported, in pursuance of his letter dated February 24, 1843, and printed with the list of balances for the year first above referred to.

Names.				Am't heretofore charged.	Remarks of the Third Auditor.
3,919	Stockton, John -	-	-	\$797 55	Reduced to \$707 55, on settlement in March, 1845. Moneys advanced prior to March 3, 1817.
3,395	Lawton, R. B. -	-	-	13 48	Closed in May, 1843. Moneys advanced since March 3, 1817.
	President of the United States			3,940 25	Invalid Pensions. Reduced in August, 1845, to \$2,538 55. Moneys advanced since March 3, 1817.
	Branch Bank at Richmond,			2,215 50	Pensions, per act 1832. Reduced in August, 1845, to \$352 67. Moneys advanced since March 3, 1817.
	Virginia.			1,434 41	Pensions, per act 1818. Reduced in August, 1845, to \$250 53. Moneys advanced since March 3, 1817.
4,304	President of the Commonwealth			79,816 09	Pensions, per act 1832. Closed in May, 1845. Moneys advanced since March 3, 1817.
	Bank, at Boston, Mass.			9,991 88	Pensions, per act 1828. Closed in May, 1845. Moneys advanced since March 3, 1817.
3,491	Shaumburg, J. W. -	-	-	39 87	Quartermaster's department. Closed in July, 1845. Moneys advanced since March 3, 1817.
3,663	Simpson, Jno. K. -	-	-	24,921 96	Invalid pensions, per act 1818. Closed in May, 1845. Moneys advanced since March 3, 1817.
				38,011 84	Do do do do do.
4,293	Scott, Winfield -	-	-	650 00	Preventing, &c., Indian hostilities. Closed in March, 1845. Moneys advanced since March 3, 1817.
4,065	Thomas, Charles -	-	-	4,853 29	Barracks at Fort Gibson. Closed in April, 1844. Moneys advanced since March 3, 1817.
4,055	Whiting, Henry -	-	-	479 60	Militia of Illinois, and other States. Closed in July, 1843. Moneys advanced since March 3, 1817.
4,618	Watson, J. L. -	-	-	25	Preventing, &c., Indian hostilities. Closed in Dec'r, 1844. Moneys advanced since March 3, 1817.
4,300	Wilkins, James C. -	-	-	15 00	Pensions, per act 1832. Closed in March, 1843. Moneys advanced since March 3, 1817.
The foregoing were dropped from the list of 1842, and the following from that of 1844:					
3,793	Freeman, W. G. -	-	-	10	Subsistence. Closed in October, 1844. Moneys advanced since March 3, 1817.
4,288	Roberts, B. S. -	-	-	1,787 19	Quartermaster's department. Closed in March, 1845. Moneys advanced since March 3, 1817.
				1,537 49	Subsistence. Closed in March, 1845. Moneys advanced since March 3, 1817.

TREASURY DEPARTMENT, *Third Auditor's Office, January 31, 1846.*

PETER HAGNER, Auditor.

Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for, of advances made one year prior to the 30th September, 1845, as appears by the books of the Third Auditor of the Treasury; furnished in pursuance of, and agreeably to, the thirteenth section of the act passed the 3d March, 1817, entitled "An act for the prompt settlement of public accounts."

	Name and rank.	Amount.	Remarks of the Third Auditor.
4, 027	Thos. B. Arden, lt., and a. q. m.	\$207 63	Subsistence. Balance June 10, 1844, for amount of subsistence stores turned over to J. B. Standley, a citizen, near Fort Fanning, Florida, in 4th quarter of 1841, for which Lieutenant Arden having furnished no receipt, he was charged, and requested to refund.
4, 611	C. F. Ruff, lieutenant - -	52	Subsistence. Balance December 14, 1843, of which he was informed, and requested to close the account.
4, 619	H. H. Sibley, lt. 2d dragoons -	75 00	Quartermaster's department. Amount advanced by Lieutenant Dix, in October, 1843, for which he has rendered no account.
4, 637	W. M. Graham, major - -	1 14	Subsistence. Balance October 10, 1843, arising from disallowances; of which he was informed.
4, 698	E. S. Osgood, late lt. 6th inf. -	425 68	Subsistence. Amount advanced to him, and charged in July, 1843. Reported for suit.
4, 995	W. G. Torry, lt., and a. c. s. -	2, 802 08	Subsistence. Balance July 23, 1844, remaining in his hands, of sales of property. He was informed at the time of settlement, and requested to pay over the balance to a United States officer.
5, 023	T. W. Sherman, lieutenant -	4 12	Subsistence. Balance May 17, 1844, of moneys then charged, arising from a suspension of \$3, and small items disallowed.
5, 026	J. P. Davis, captain, &c. -	615 79	Subsistence. Balance October 24, 1843. Reported for suit in March, 1845.
	Same - -	3, 947 47	Quartermaster's department. Balance May 29, 1845. Reported for suit in March, 1845.
5, 102	N. Lyon, captain - -	2 79	Subsistence. Balance October 9, 1843, \$6 70; since refunded \$3 91; leaving \$2 79, arising from disallowances; of which he was informed.
5, 244	S. G. Simmons, lieutenant -	3 31	Subsistence. Balance September 24, 1844, remaining in his hands, of advances charged in September, 1844, arising from a suspended voucher; of which he was informed.
5, 312	J. F. Irons, lt. 1st artillery -	166 85	Subsistence. Balance June 3, 1845, arising from disallowances on settlement of his account in the Subsistence department, of which he was informed at the time.
	Same - -	355 57	Quartermaster's department. Balance August 2, 1845, \$373 61; since which, he has refunded \$18 04, leaving this balance; arising mostly from disallowances, on settlement of his account in the Quartermaster's department; of which he was informed at the time, with a view to its liquidation.

TREASURY DEPARTMENT, *Third Auditor's Office, January 31, 1846.*

PETER HAGNER, *Auditor.*

Statement of accounts in the office of the Third Auditor of the Treasury, which have remained unsettled, or on which balances appear to have been due more than three years prior to the 30th September, 1845; furnished in pursuance of the directions contained in the 2d section of the act of March 3, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

	Name and rank.	Am't of accounts which come within the provisions of the act above named, arising from monies advanced since 3d March, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
3,633	D. P. Whiting, lieut. and a. a. quartermaster.	\$9 92	Subsistence: Balance 3d May, 1842, remaining in his hands of advance 1st and 2d quarters 1842, arising from a suspended item of \$8 17, and errors; of which he was informed at the time of settlement.	
4,375	R. D. A. Wade, lieut. and a. a. quartermaster.	24 67	Subsistence: Balance 20th July, 1842, \$302 74. Of this sum, \$24 67 is charged to him more than 3 years, arising from disallowances; of which he was informed at the time of settlement, and was requested to refund.	
4,485	S. Woods, lieut. 6th infantry.	13 07	Subsistence: Balance 6th April, 1842, remaining in his hands of the sales of property charged in April, 1842. He acknowledged a balance of \$15 07, including an over-credit of \$2; and was so informed at the time of settlement, in order to the liquidation of the balance against him.	
4,486	Charles Loring, late agent subsistence department.	69 61	Subsistence: Charged to him in December, 1841, as the sales of property; of which he was informed in December, 1841, and requested to refund immediately.	
4,560	J. S. Vanderveer, captain dragoons.	3,023 95	Drafts lying over: Amount advanced by J. P. Davis, charged to him in May, 1840, and October, 1841. Resigned in December, 1840, and has rendered no accounts.	

4, 562	B. L. E. Bonneville, captain.	20	Preventing and suppressing Indian hostilities: Balance 3d January, 1842, arising on an item disallowed; of which he was informed.
4, 619	Thomas S. Bryant, late captain.	50	Subsistence: Amount advanced and charged to him in October, 1841. He had credited this sum short of an advance received from J. G. Smith in July, 1838, and his account was closed. On settlement of J. G. Smith's account in October, 1841, this charge was brought to his debit. Resigned 2d December, 1839.
4, 628	Alexander Waugh, lieutenant, &c.	985 44	Subsistence: Balance June 10, 1842. Reported for suit July 7, 1842, for this and other balances, amounting to \$1,397 88.
4, 778	D. H. Rucker, lieut. and a. a. quartermaster.	95 32	Subsistence: Balance September 3, 1842, remaining of advances in June, 1842; of which he was informed at the time of settlement, in order to its liquidation.
4, 829	E. J. Steptoe, lieutenant	4 18	Subsistence: Balance June 21, 1842, remaining of advances charged to him in May, 1842, arising from errors in his accounts; of which he was informed.
4, 845	Patrick Redmond, pension agent.	40 13	Pensions, act 7th June, 1842: Balance 19th October, 1842, \$1,798 36. Since which, he has turned over to J. H. Dearing \$1,758 23; still leaving in his hands the sum of \$40 13, arising from a charge for collecting a draft; which was rejected for want of a voucher, and he so informed at the time.
4, 857	J. H. Bates, late lieutenant 4th artillery.	4 96	Protection northern frontier: Balance July 25, 1843, \$10 46. Of this sum, \$4 96 was charged to him in November, 1841, arising from items suspended and disallowed; of which he was informed at the time of settlement.
4, 860	R. M. Cochrane, lieutenant 4th infantry.	150 00	Quartermaster's department: Amount advanced to him by J. P. Davis, and charged to him in November, 1841. He has rendered no accounts, and has been so reported to the Second Comptroller. Out of service.
4, 860	C. Wickliffe, lieutenant 1st dragoons.	374 48	Quartermaster's department: Balance April 22, 1842, being cost of property unaccounted for, and charged to him in April, 1842; of which he was informed, and requested to refund the amount. He addressed a letter under date November 8, 1842, requesting a

Statement—Continued.

	Name and rank.	Am't of accounts which come within the provisions of the act above named, arising from moneys advanced since 3d March, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
	C. Wickliffe—Continued.	-	delay until he could get such evidence as would relieve him from accountability; since which nothing has been received.	
4, 863	Ellis Hughes, assistant surgeon.	\$22 49	Subsistence: Amount advanced to him and charged in November, 1841, as an advance by Geo. Taylor.	
4, 896	J. B. Boyd, late lieutenant, and a. a. quartermaster.	73 44	Subsistence: Balance November 22, 1842, remaining of advances charged to him in July, 1842; of which he was informed at the time of settlement, and requested to refund.	
4, 930	J. Ramsay, lieutenant, Illinois militia.	3, 354 78	Act liquidating and paying claims of Virginia: Balance May 17, 1842, of frauds committed, and still remaining in his hands. The original amount charged was \$7,658 96, as reported to this office by the Solicitor; opposed to which was the sum of \$4,304 18, obtained on a judgment against Ramsay; which, being passed to his credit, leaves \$3,354 78 still charged.	
4, 934	F. Hamilton, lieutenant 2d dragoons,	53	Army transportation: Balance November 24, 1843, remaining and charged to him in July, 1842. He claims to have closed his accounts. The difference arises on a short credit on an advance received by him.	
4, 951	Wm. J. Mills, late lieutenant, colonel Florida militia.	7, 694 72	Preventing and suppressing Indian hostilities: Amount of property received by him and not accounted for. Reported for suit June 21, 1842.	
4, 984	Thomas G. Morgan, late	279 13	Pensions, 7th June, 1832: Balance May 20, 1844,	

	pension agent, La.			remaining in his hands of an advance by J. B. Perrault, and charged to him in August, 1842, arising from vouchers suspended, and returned to him for correction, at the time of settlement, which he was requested to correct, and have his accounts closed.
5,004	Heman A. Fay, late capt. and m. s. k.	340 00		Quartermaster's department: Balance 28th October, 1842, \$392 70. Of this sum, \$340 is charged to him in 4th quarter 1841 and 1st quarter 1842.
	Same - -	277 81		Incidental expenses quartermaster's department: Balance 28th October, 1842, remaining of an advance in February, 1842. He was informed at the time of settlement, and furnished with a statement of suspensions and disallowances; since which they have not been returned. In reply to a letter in April, 1845, the Quartermaster General was furnished with a statement containing all the items composing the balances against him.
5,057	A. J. Fisher, pension agent.	96 00		Revolutionary pensions: Balance June 11, 1844, \$296. Of this sum, \$96 was charged to him in February, 1842. Reported for suit May, 1844, for \$1,502 23, which was reduced in June, 1844, to \$1,259, including this and the other balances.
5,127	John H. Hill, lieut. dra-goons.	275 10		Miscellaneous and contingent charges: Balance February 28, 1845, advanced to him by S. P. Heintzelman, and charged in April, 1842.
	Same - -	386 00		Forage for dragoons: Balance February 28, 1845, remaining of an advance by Lieutenant Heintzelman, and charged as above.
	Same - -	46 00		Transportation of supplies: Balance February 28, 1845, remaining of an advance by Lieutenant Heintzelman, and charged as above. This account was reported for suit in April, 1842, for \$1,867 95; reduced to \$1,014 20 in 1843, and again increased in March, 1845, to \$8,565 59, and the Solicitor so informed.
5,200	E. V. Sumner, captain -	13 98		Subsistence: Balance October 17, 1843, remaining of an advance, and charged to him in February, 1842, of which he was informed at the time of settlement.
3,807	James S. Conway, Gov- ernor of Arkansas.	11,276 57		Preventing and suppressing Indian hostilities: Balance April 25, 1845. His account was reported

Suit ordered April 28, 1841. Judgment rendered October 10, 1842, for \$13,491 45. Execution is-

Statement—Continued.

Name and rank.	Am't of accounts which come within the provisions of the act above named, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
James S. Conway—Continued.	-	for suit February 13, 1840, for \$21,864 88; reduced September 17, 1840, to \$11,922 48, and March 15, 1842, to \$10,143 99, and a transcript sent to the Solicitor of the Treasury. Increased April 22, 1845, and so reported to the Solicitor.	sued October 25, 1842, and levied on a tract of land in Fayette county, which was offered for sale, and for want of bidders was not sold. Other real estate was subsequently levied on in Arkansas. The amount of property taken under execution renders the debt secure. Per marshal's report, April 18, 1843. Under the writ of <i>venditioni exponas</i> the property was advertised, but previous to the day of sale another writ in the nature of a <i>supersedeas</i> was placed in his hands by order of the judge, commanding and restraining further proceedings under the above writ, which prevented the sale advertised. Per marshal's return of final process, July 14, 1843. Indulgence granted, and this debt secured by the following arrangement: Judgment lien secured on the property of Governor Conway, as it existed in March, 1844, which secures the debt, in the opinion of the district attorney, beyond contingency. Also, by four bills of exchange on Messrs. Dick and Hill, of New Orleans, as collateral security, and by them accepted for \$4,226 58 each, payable on the 1st of April, in the years 1845, '46, '47, and '48. Two of these bills of exchange have become due, and been paid—amount \$8,453 16; and it is confidently expected that the others will be paid at maturity.

4,923	Richard R. Crum, late quartermaster Florida militia.	290,452 31	Preventing and suppressing Indian hostilities, \$133,350 52: Subsistence, \$4,102 84; forage for dragoons, \$152,398 95: Transportation of supplies, \$600: Balance June 26, 1845, for the amount of sundry subsistence stores and other public property received by him as quartermaster, for the use of the militia and volunteers called into service in Florida, for the issue of which he is held accountable. His accounts were reported for suit in October, 1839, and April, 1842, for an aggregate sum of \$316,493 80, which was reduced on settlement in June, 1845, to \$290,452 31, and the Solicitor so informed.	Suit ordered October 26, 1839, for \$110,087 43; continued at April term, 1841, on affidavit of defendant; continued at April term, 1842. On the 25th April, 1843, wrote to district attorney, transmitting copies of certain papers in the case. Judgment rendered at June term, 1844, of the superior court of the district of East Florida, for \$360,559 39. Execution issued July 6, 1844, returnable to November term, as per clerk's report of 20th July, 1844. Balance reduced in August, 1845, to \$290,452 31, and transcript of the settlement transmitted to the district attorney, August 27, 1845, who acknowledged its receipt on the 8th of October, 1845, and advised that he had directed the clerk of the court to enter a credit on the judgment for the sum of \$70,107 08, as authorized by the transcript.
4,370	Ambrose Crane, special agent subsistence and quartermaster's departments, St. Mark's, Florida.	31,593 33	Preventing and suppressing Indian hostilities: Balance remaining at his debit on settlement, June 13, 1839, arising from property placed in his hands for distribution, belonging to the quartermaster and subsistence departments, for which his account was reported for suit June 17, 1839.	Suit ordered June 19, 1839, for \$31,593 33. Crane has been in Texas for some time, and has taken with him all his property.
2,775 3,229	Richard Delafield, captain of engineers.	190 31 1,375 58 518 25 789 07 223 79	Fort Jackson: Balance February 13, 1840: Cumberland road east of the Ohio: Repairs of Cumberland road in Virginia: Rebuilding Fort Delaware: Harbor of Newcastle, Marcus Hook, &c.: Balance August 19, 1836. Reported for suit December 14, 1840.	Suit instituted December 19, 1840, for \$3,097. Verdict for defendant, October term, 1842. Instructed district attorney, October 31, 1842, to take measures for carrying this case to the supreme court. Judgment of the district court affirmed by the circuit court, at November term, 1842. Per district attorney's report, December 29, 1842. Verdict against the United States in favor of defendant. Per clerk's report, March, 1843.
4,243	Thomas Emerson, pension agent.	4,239 16	Pensions, act 7th June, 1832: Balance August 5, 1840. Reported for suit May, 1838, for \$30,464 04.	Suit ordered May 28, 1838, for \$30,464 04. Balance reduced in August, 1840, to \$4,239 16. The sureties have a petition for relief before Congress. Indulgence granted them at the instance of the Hon. E. Everett. Application was made to the district attorney for the delivery of the bond of Mr. Emerson, in consequence of the act of Congress of the 4th of February, 1843, for the relief of John P. Skinner, and the legal representatives of Isaac Green. District attorney was, on the 8th of January, 1844, directed to retain the bond, but to exe-

Statement—Continued.

44

Doc. No. 224.

Name and rank.	Am't of accounts which come within the provisions of the act above named, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
<p>Thomas Emerson, pension agent—Continued.</p> <p>3, 635 Charles Gratiot, brigadier general.</p>	<p>-</p> <p>\$29,292 13</p>	<p>-</p> <p>Fort at Grand Terre: Balance December 17, 1838, \$33,194 92. He is entitled to credit for \$3,902 79 under other appropriations. Reported for suit December 18, 1838, for \$31,674 45, which has since been reduced to \$29,292 13.</p>	<p>cute a release to Mr. Skinner and the representatives of Mr. Green, in conformity to the act of Congress, &c.</p> <p>Judgment rendered on the 29th of April, 1843, for \$29,126 93. The district attorney, by letter of June 6, 1843, represents that an immediate sale of the property under execution would not raise the money to pay the judgment, and recommends a suspension of twelve or eighteen months, when it will probably sell for a better price. The district attorney, by letter of the 19th of June, 1843, was instructed, in reply, that "if it be necessary to issue an execution to secure a lien on any part of General Gratiot's estate, to do so. As you recommend that the United States should refrain from proceeding to sell his real estate at present on account of the depreciations in its value, and the prospect of an advance in value, which you anticipate, and without which the United States must lose a part of the debt recovered, I am willing that you should refrain, as suggested by you, if it can be done without prejudice to the interests of the United States; but you will take care to preserve the lien of the judgment, and that no security for the payment of the debt shall in the mean time be lost." An appeal was taken by defendant to the Supreme Court</p>

3,900	R. Harper, agent	225 50	Beacon-light at Cunningham creek :
		635 78	Obstructions at Cunningham creek : Balance, February 6, 1841. Reported for suit No- vember 25, 1837, for \$3,327 96; reduced, Feb- ruary, 1841, to \$861 28.
4,936	John B. Hogan, late pen- sion agent.	210 44	Pensions, act 7th June, 1832: Balance, 25th Janu- ary, 1844. Reported for suit May 21, 1842, for \$11,676 15, which has since been reduced to \$210 44.
4,121	James Kindrick, dec'd,	82,733 77	Preventing and suppressing Indian hostilities :
5,494	quartermaster Florida militia.	30,551 77	Forage for dragoons : 7,886 22
			Subsistence, militia and volunteers, &c. : For subsistence stores and forage, certified to have been received by him as quartermaster, for which he is accountable. Reported for suit October 29, 1839, for \$49,289 33; since which, he has been charged with \$55,773 29, in March, 1842, and an authenticated transcript of the ac- count sent to the Solicitor of the Treasury, March 23, 1842, and a further charge in May, 1842, increasing the aggregate to \$121,111 76, and an authenticated transcript sent to Solicitor.

of the United States. Appeal tried at December term, 1845, and judgment of the circuit court af-
firmed.

Judgment rendered July 5, 1843, for \$1,067 98, and
\$61 34 costs. *Et. fa.* served on real estate, but not
sufficient to satisfy the judgment. No more found
whereon to levy. Property levied on not sold, for
want of bidders, &c. Per marshal's report of 26th
August, 1844.

Suit ordered July 15, 1842, for \$11,676 15, upon
which several payments have been made, and the
balance reduced to \$1,210 44, per Treasury settle-
ment. Case continued for district attorney's report,
March 31, 1843. District attorney, on the 4th Janu-
ary, 1844, enclosed a certificate of deposit for
\$1,000, made on account of the judgment against
Hogan, which was transmitted to the Second Com-
ptroller on the 26th of January, 1844.

Additional papers were furnished the district attor-
ney the 26th March, 1842. Suit continued on mo-
tion of the defendant, and cause shown by affidavit.
Per district attorney's report of the 28th of Decem-
ber, 1843. A question of law, arising in this case,
has been transferred to St. Augustine, to be argued
at the next term, and the case consequently con-
tinued. Per district attorney's report, 27th April,
1844. In this suit, the question of law, which, at
the preceding term, was adjourned to St. Augus-
tine for argument, has been decided in favor of the
United States. The cause was called for hearing,
and a jury empannelled, to whom the evidence was
submitted; and, although it was fully argued, and
the counsel for the defendant admitted that assets
were proven considerably beyond the amount of
credits which they could rightfully claim, and the
court so strongly charged the jury; yet it disagreed
upon the issue made, upon the plea of *plene admin-
istravit*, and there was consequently a mistrial.—
See district attorney's report of 16th of January,
1845. The Third Auditor, on the 24th of June,
1845, transmits an authenticated transcript of a
further statement of James Kendrick's account,

Statement—Continued.

	Name and rank.	Am't of accounts which come within the provisions of the act above named, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
	James Kindrick, dec'd, quartermaster Florida militia—Continued.	-	-	
4, 222	John W. McCrabb, deceased, captain and assistant quartermaster.	\$3,694 75 261 01 397 40 285 17 115 94 836 01 93 73 597 04	Subsistence: Balance November 30, 1841; Freight, &c., into Florida: Balance November 30, 1841; Wagons, carts, &c.: Balance November 30, 1841; Barracks, quarters, &c.: Balance November 30, 1841; Preventing, &c., Indian hostilities: Balance April 4, 1840; Transportation, &c.: Balance April 4, 1840; Quartermaster's department: Balance May 27, 1842; Forage for dragoons, &c.: Balance May 27, 1842; Balance May 27, 1842. Reported for suit December 22, 1841, for \$6,371 05; which was reduced, May 27, 1842, to \$6,281 05. Died November 11, 1839.	showing an increased balance due the United States of \$121,111 76, which was enclosed to the district attorney on the 24th of June, 1845. Suit still pending. Per district attorney's report, 5th June, 1845. Balance reduced to \$6,281 05. Continued at March and November terms, 1843. Per attorney's and clerk's reports of 15th September, 1845. Suits instituted against Luther Blake and Columbus Mills, sureties of McCrabb, the 22d of October, 1842. Defendants not arrested at November term, 1843. Continued under commission to take testimony. Per clerk's report, September 15, 1845.
4, 259	James McClure, deceased, late lieutenant and acting assistant quartermaster.	80 04 26,624 49	Preventing and suppressing Indian hostilities: Balance May 18, 1839; Preventing and suppressing Indian hostilities: Balance May 18, 1839; Amount of property received by him from Major J. B. Brant, in 1837, being horses, mules, wag-	Suit ordered August 12, 1842. Interrogatories filed, and case pending. Continued by defendant, June term, 1845. Per attorney's report.

4,226

L. B. Webster, captain
1st artillery and acting
assistant quartermaster.4,920 00
786 65ons, carts, harness, &c., not accounted for by
him. Reported for suit August 10, 1842. Died
15th April, 1838.

Seminole hostilities: Balance October 28, 1844;

Preventing and suppressing Indian hostilities:

Balance, October 28, 1844, \$879 10; since which
he has been credited with \$92 45. Reported
for suit April 22, 1839.Judgment rendered in the district court at September
term, 1840, for \$2,711 92. Carried by writ of error
to the circuit court. Tried in circuit court May 3,
1844, and judgment affirmed for \$2,711 42 debt,
and \$105 11 costs. This result, it appears, was ar-
rived at as follows, to wit:Amount sued for, per Treasury trans-
script - - - \$8,481 47

From which deduct—

1. For property impressed
into the service of the U.
S., and lost in their service \$325 00
2. For property not pur-
chased, but received into
the service of the U. S. for
their use, with consent of
the owners, viz: horses
and vehicles for transport-
ation, and horses and mili-
tary equipments used in
and by the militia in said
service, and lost and de-
stroyed - - - 5,144 15
3. For articles purchased
and used in the service - 300 40

5,769 55

2,711 92These deductions were made by the jury, under in-
struction from the court. Since the treasury trans-
cript on which this judgment was rendered was
made up, the Third Auditor has reported to this of-
fice the following credits to Captain Webster, to wit:On the 29th April, 1844 - - - \$2,300 00
On 13th February, 1845 - - - 92 45

2,392 45

Statement—Continued.

	Name and rank.	Am't of accounts which come within the provisions of the act above named, arising from monies advanced since 3d March, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
3,979	T. L. C. Watkins, (deceased,) late lieutenant marines.	\$414 60	Preventing and suppressing Indian hostilities: Balance April 13, 1840, \$704 50; since credited with \$289 90. Reported for suit in May, 1839.	Judgment at March term, 1840. Execution issued, but no report received from the marshal. Since then deceased.
4,111	George Watson, late lieutenant, &c.	12,410 73 4,071 68 186 19 218 91	Preventing, &c., Indian hostilities: Balance October 12, 1839; Subsistence: Balance same day; Hostilities Creek Indians: Balance same day; Quartermaster's department: Balance November 21, 1838. Resigned in October, 1838. Reported for suit October 7, 1839.	Suit ordered October 13, 1839, for \$16,887 51. Continued on affidavit of defendant, at April term, 1840. This cause was tried at the May term, 1842, and verdict for defendant. Case under advisement as to further proceedings.

TREASURY DEPARTMENT, *Third Auditor's Office, January 31, 1846.*

PETER HAGNER, Auditor.

Abstract of balances remaining on the books of the Fourth Auditor of the Treasury, due from individuals for more than three years prior to the 30th of September, 1845.

No.	Names.	Rank or capacity.	Residence.	Amount in 1845.	Remarks by the Solicitor of the Treasury.
4	1 James Anderson -	Passed mid'n -	Unknown -	\$30 00	Not reported for suit.
	2 Michael W. Ash -	Navy agent -	Philadelphia -	1,424 08	Tried September term, 1843; verdict in favor of defendant and his sureties for \$81. Costs of the suit paid by the defendant.
	3 Michael W. Ash -	Navy pen. agent	Philadelphia -	915 95	Not reported for suit.
	4 G. C. Ashton -	Form'y lt., dec'd	Unknown -	193 10	Not reported for suit.
	5 John Ball -	Act'g boatswain	Unknown -	122 05	Not reported for suit.
	6 Geo. W. Beall -	Captain's clerk	Unknown -	83 51	Not reported for suit.
	7 Daniel D. Brodhead	Navy agent -	Boston -	7,218 69	This case was tried at December term, 1839, and the jury found for defendant, of which the Second Comptroller was advised 15th March, 1842.
	8 Daniel D. Brodhead	Acting purser -	Boston -	383 45	In this case a nonsuit was entered on the 22d April, 1840, per district attorney's letter of the 24th May, 1841, of which the Second Comptroller was advised by letter of the 15th March, 1842.
	9 Charles R. Broom -	Paym'r m. c. -	Washington -	2,114 03	Suit ordered July 3, 1838; debt in process of collection. \$500 paid 30th April, 1844; \$200 on the 14th September, 1844; \$200 on the 23d January, 1846.
	10 Amos Binney -	Navy agent -	Boston -	70,562 07	See House document No. 198, third session 27th Congress, page 69.
	11 James Brooks -	Purser -	Virginia -	57,396 91	Same remarks as last year. See House document No. 145, page 32.
	12 William Boerum -	Commander -	New York -	2,126 41	Not reported for suit.
	13 Clem. B. W. Bennett	Midshipman -	New York -	140 96	Not reported for suit.
	14 John W. Bronaugh	Contractor -	Dist. Columbia	3,697 07	See House document No. 145, second session 28th Congress. Under the arrangement with John A. Smith, esq., therein referred to, there has been collected, during the past year, the sum of \$_____.
	15 Arch. S. Campbell -	Lieutenant -	Norfolk, Va. -	404 00	Principal dead; no letters of administration granted. See House document No. 145, second session 28th Congress, page 35.
	16 James H. Clark -	Purser -	- - -	800 00	Not reported for suit.
	Josiah Colston -	Purser -	Wash'ton, D. C.	33,399 18	Judgment against the principal, 19th May, 1845, in the eastern district of Virginia, for \$33,668 83. Defendant reported insolvent. Suit in chancery instituted September 9, 1845, to set aside a deed of trust on property estimated to be worth \$500, executed by defendant for the benefit of his wife and children.
	17 Alexander Claxton -	Captain -	- - -	149 72	Not reported for suit.

Abstract of balances—Continued.

No.	Names.	Rank or capacity.	Residence.	Amount in 1845.	Remarks by the Solicitor of the Treasury.
	Buller Cocke	Prize agent	Norfolk, Va.	\$3,671 58	Judgment at May term, 1823, against the principal, and at November term, 1827, against his surety, who subsequently paid the full amount of the penalty of his bond, leaving due from the principal \$3,671 58. Principal is dead, and reported by the marshal to have been hopelessly insolvent.
18	Robert M. Desha	Paymaster marine corps.	Washington, D. C.	120,351 32	
					The principal died in the Territory of Arkansas. Judgment was obtained at April term, 1824, against Desha's administrator. An execution was ordered; estate insolvent. Judgment was obtained against the administrator in the District of Columbia at May term, 1828, and referred to the auditor of the court to report proportion of assets. In January, 1835, the auditor reported assets in the hands of the administrator amounting to \$645. The district attorney was instructed to take the necessary steps to secure the payment of assets. Nothing recovered; administrator reported insolvent; sureties upon the administration bond sued. Continued at November term, 1843, against James Moore, administrator of John Frank, on the claim to bind assets, &c. Judgment rendered the 24th April, 1844, for assets, amounting to \$645. Per clerk's report of the 17th September, 1845.
19	Elijah Devoe	Captain's clerk	-	37 41	Not reported for suit.
20	Thomas Eastin, (old bond.)	Navy agent	At Pensacola	29,606 04	Judgment rendered against the principal 9th May, 1845, for \$20,496 17 debt, and \$11 42 costs. Execution issued June 20, 1845; returned, "no property found; the defendant hopelessly insolvent, and has removed to the State of Alabama." Marshal's report 16th July, 1845. Suit still pending against the sureties.
21	Thos. Eastin, (new bond.)	Navy agent	At Pensacola	3,109 28	
22	John B. Fanning	Purser	Boston	1,220 21	The principal died insolvent. His representatives and sureties were sued in 1839. An act of Congress was passed for the relief of his sureties 27th July, 1842, and on the 7th of April, 1843, a copy thereof was transmitted to the district attorney, who has made no further report.
23	Hunn Ganssevoort	Lieuten't, dec'd	Albany, N. Y.	22 00	Not reported for suit.
24	Charles Gordon	Captain	Chestertown, Md.	2,107 75	Principal dead. Judgment at March term, 1825, against Joseph A. Gordon, administrator. The district attorney reports under date of 22d August, 1840, that the administrator has paid all the money he ever received from the estate, and that nothing more was expected from the claim.
25	C. H. Goldsborough	Acting purser	Cambridge, Md.	1,352 15	Dead. The district attorney reports under date of 19th November, 1844, that his predecessor, who closed the case of the United States vs. Goldsborough's administrator, believes that nothing more can be had from the estate, which

26	Hezekiah M. Gran- ger.	Midshipman -	Manlius, N. Y.	126 64
27	Isaac Garretson	Purser -	Virginia -	1,392 14
28	J. T. Harrison	Captain's clerk	-	8 12
29	Michael Hogan	Navy agent -	Valparaiso -	2,849 05
30	Josh. L. Kuhn	Paymaster ma- rine corps.	Washington, D. C.	23,122 87
31	Miles King	Navy agent -	Norfolk, Va. -	1,601 88
32	Elias Kane	Navy pension agent.	Washington, D. C.	1,119 50
33	Benjamin L. Lear	Prize agent -	Washington, D. C.	1,029 99
34	Tobias Lear	Consul -	Washington, D. C.	2,990 71
35	Gustavus D. Lemoine	Midshipman -	-	19 54
36	N. Levy	Consul -	St. Thomas -	6 61
37	Samuel Maffit	Purser -	Georgetown, D. C.	4,241 59

was exhausted long ago, the United States alone receiving the available assets after the intestate's death.

Suit ordered June 29, 1840. Process returned by the marshal "non est inventus," per letter of district attorney, May 21, 1841. This office has been enabled to obtain no information as to his place of residence.

Principal dead. Suit revived against John R. Bryan, his administrator de bonis non, and still pending, having been continued in 1844 and 1845, with the consent of the Secretary of the Navy and the assent of the sureties.

Not reported for suit.

This suit was tried at May term, 1845, and resulted in a verdict in favor of defendant's administrator for \$22,539 24; and on the 4th of June, 1845, this office advised said administrator that it was not the purpose of the government to prosecute a writ of error.

Judgment rendered November term, 1834, for \$10,373 and costs. Defendant shortly after died, and his estate was sold under a deed of trust, the proceeds amounting to \$2,000. The late district attorney reported on the 5th of December, 1842, that he had no hope of securing any thing further by legal proceedings; since which time, nothing has been done in the case.

The district attorney reports on the 15th of April, 1844, that judgment was rendered in favor of the defendant upon the report of the Commissioner Redin, to whom the accounts had been referred.

Suit ordered in this case on the 16th April, 1843, and the district attorney instructed to prosecute it with vigilance. These instructions were repeated 15th November, 1845. No judgment has yet been reported to this office.

Suit still pending. Continued under an agreement with Colonel George Bomford, the administrator, that judgment be given on time at the next term of the court. J. B. H. Smith, esq., by letter of the 9th of March, 1843, on behalf of the administrator, requests that the United States forbear proceedings on the judgment obtained at the last term, and allow him to pay the debt at the rate of \$600 per year, that sum being the annual rent of houses occupied by the Pension bureau. The district attorney was authorized, on the 10th of March, 1843, to make the arrangement upon the terms proposed; and on the same day Mr. Smith was notified. Under this arrangement, the debt is in process of collection.

Suit abated at November term, 1833, by the death of Benjamin L. Lear, the administrator. The district attorney advises, by letter of the 2d November, 1837, that nothing further has been done in this case, there being no administrator "de bonis non."

Not reported for suit.

Not reported for suit.

Same as last year.—See House Doc. No. 145, 2d sess. 28th Cong., page 38.

Abstract of balances—Continued.

52

No.	Names.	Rank or capacity.	Residence.	Amount in 1845.	Remarks by the Solicitor of the Treasury.
38	William McMurtrie	Purser -	Burlington, N. J.	\$13,867 41	Suit ordered 19th May, 1834. This suit was determined at the last term of the circuit court, and judgment entered against John B. Slack and James Sterling, administrators of William McMurtrie, for the penalty of the bond, which will cover the present and future assets which are or may hereafter come to the hands of the administrators. On the 22d November, 1844, the district attorney enclosed a draft for \$4,124 27, on account of this judgment; and on the 2d December, 1845, a further draft for \$423 16—both of which have been paid and credited to this account.
39	H. McMurtrie	Captain's clerk	-	38 44	Not reported for suit.
40	E. W. Moore	Lieutenant	Alex'dria, D. C.	406 11	Same as last year.—See House Doc. No. 145, 2d sess. 28th Cong., page 40.
41	Mervine P. Mix	Commander	New York	49 36	Not reported for suit.
42	Daniel T. Patterson	Captain	Washington	365 56	Not reported for suit.
43	Daniel Pierce	Act'g boatswain	-	117 76	Not reported for suit.
44	David Porter	Captain	Wash'ton, D.C.	1,124 44	Not reported for suit.
45	Sidney Porter	Carpenter	-	61 75	Not reported for suit.
46	Robert B. Randolph	Lieutenant	Richmond, Va.	25,097 83	This case is continued for commissioner's report on accounts. District attorney's report, December term, 1845.
47	Michael Reynolds	Capt. m. corps	New Orleans	2,167 48	Suit still pending.
48	J. C. Richardson	Midshipman	-	60 00	Not reported for suit.
49	Alexander Russell	Gunner	-	125 73	Not reported for suit.
50	William M. Sands	Purser	New York	1,905 36	Suit still pending. Continued on the affidavit of the defendant, showing absence of a material witness—per district attorney's report, December 24, 1845.
51	John Simpson	Boatswain	-	30 00	Not reported for suit.
52	Charles Sisson	Gunner	-	96 01	Not reported for suit.
53	Thomas H. Stevens	Captain	Wash'ton, D.C.	50 25	Not reported for suit.
54	Samuel Sanderson	-	Florida	1,016 00	Suit still pending.
55	P. A. Southall	Purser	Virginia	40,550 08	In this case, an act of Congress was passed on the 3d of March, 1843, "for the relief of Richard Cocke, jr., Robert Anderson, and Geo. W. Southall, releasing them from their liabilities as sureties of Peyton A. Southall, provided they should pay to the Treasurer of the United States the sum of \$1,958 62, with interest from the 13th of May, 1836, and all the costs of any suit or suits against them on the trial aforesaid." The amount ascertained to be due was \$2,776 86, which sum was paid by a certificate of deposit from Conway Robinson, and which certificate was enclosed to the Second Comptroller by letter of the 1st of May, 1843. Suit dismissed.

Doc. No. 224.

56	P. W. Snow	- Consul	- Canton	- 759 57
57	John N. Todd	- Navy pen. agent	- Boston	- 91 92
58	Geo. A. Thomas	- Captain's clerk	- New York	- 160 20
59	John B. Timberlake	Purser	- Washington	- 14,324 59
60	Charles P. Tutt	- Navy agent	- Pensacola	- 1,532 78
61	Charles C. Tupper	- Capt. marines	- Westfield, N. Y.	- 121 73
62	Thomas Tyler	- Boatswain	- - -	- 45 00
63	J. A. Underwood	- Passed mid'n	- - -	- 750 00
64	Charles Wade	- Gunner	- - -	- 165 00
65	George S. Wise	- Purser	- New York	- 25,775 15
66	Solomon White and Dex. Hunderford.	- - -	- Sackett's Har- bor, N. Y.	- 800 25
67	Mel. T. Woolsey	- Captain	- Whitestown	- 14,935 17
68	Benjamin T. Wilson	- Midshipman	- Bladensb'g, Md.	- 106 66

Not reported for suit.

Not reported for suit.

Suit was ordered in New York, and process returned "non est." The Second Comptroller advises that defendant's residence is not known.

Suit was instituted on the 27th May, 1839, against Wm. J. McCormick, one of Timberlake's sureties. The district attorney, on the 8th June, 1839, advised that he had not issued suit against the representatives of Timberlake the principal, or Wm. O'Neale, surety, having found, on examination of the records of the orphan's court, that letters testamentary or of administration had never been taken out on their respective estates, from which he inferred they died insolvent, &c. Suit pending as to the administrator of Alexander McCormick. Continued, per clerk's report of the 17th September, 1845, &c.

See remarks of last year.—House document No. 145, second session 28th Congress, page 44. On the 16th January, 1845, the district attorney transmitted to the Solicitor of the Treasury a copy of the decree of the court in the amicable suit relative to the disposal of the British indemnity fund; and on the 19th of April, 1845, the Secretary of State enclosed a certificate of deposit in the Bank of Metropolis, to credit of Treasurer United States, for \$2,533 33, which was, on the same day, enclosed to the Second Comptroller, with request to credit the account of Mr. Tutt.

Not reported for suit.

Not reported for suit.

Not reported for suit.

Not reported for suit.

The district attorney states that in this case *alias* and *pluries* writs have been issued, and the most diligent inquiries have been made for the representatives and sureties of Mr. Wise, but thus far without success.

Judgment rendered on the 22d December, 1844, in favor of the defendants: see district attorney's letter 29th December, 1844. The Fourth Auditor, by letter of the 11th January, 1845, states that his office being in possession of no further evidence in support of this claim, the case may be considered at an end, and the account closed.

A bill in equity was filed against the heirs of Captain Woolsey, deceased. Amount claimed \$29,459 29, as per district attorney's report of suits pending in the circuit court for the northern district of New York, at June term, 1839. A mortgage was foreclosed the 26th February, 1825, for \$15,520 13; date of judgment, 21st October, 1839. There is very little prospect of ever making any of the money due. The property decreed to be sold under the mortgage was sold the 12th February, 1840, and bought in by the district attorney of the United States for \$331; and it is probable that enough may eventually be realized from it to pay the costs of this suit.

Not reported for suit.

Abstract of balances—Continued.

No.	Names.	Rank or capacity.	Residence.	Amount in 1845.	Remarks by the Solicitor of the Treasury.
69	E. S. Whelen	Acting purser	Philadelphia	\$455 10	Suit commenced March 22, 1839; and in September, 1839, the district attorney reported that the party was not to be found; since which time, no information.
70	H. P. T. Wood	Passed mid'n	Philadelphia	155 26	Not reported for suit.
71	E. J. Weed	Quarterm'r m. c.	Wash'ton, D.C.	5,731 10	Not reported for suit.
68	George S. Mayo	Ensign	New York	32,112 12	Not reported for suit.
67	Charles Mayo	Ensign	New York	162 00	Not reported for suit.
66	T. V. Woodruff	Ensign	New York	120 00	Not reported for suit.
65	Thomas J. May	Ensign	New York	42 00	Not reported for suit.
64	Charles C. Tabbet	Capt. m. c.	Washington, D.C.	131 33	Not reported for suit.
63	Michael Reynolds	Capt. m. c.	New Orleans	2,167 48	Not reported for suit.
62	J. M. Richardson	Midshipman	New York	88 00	Not reported for suit.
61	Alexander Russell	Ensign	New York	125 10	Not reported for suit.
60	William M. Russell	Ensign	New York	1,045 70	Not reported for suit.
59	Charles E. Tamm	Quarterm'r	Washington	1,235 12	Not reported for suit.
58	Thomas M. Tamm	Quarterm'r	Washington, D.C.	80 30	Not reported for suit.
57	Thomas Tamm	Quarterm'r	Washington, D.C.	1,012 00	Not reported for suit.
56	T. J. Tamm	Quarterm'r	Washington	40,520 00	Not reported for suit.
55	John B. Thompson	Ensign	Washington	14,324 20	Not reported for suit.
54	Geo. V. Thompson	Ensign	New York	160 30	Not reported for suit.
53	John W. Thompson	Ensign	New York	81 00	Not reported for suit.
52	E. A. Thompson	Ensign	New York	378 21	Not reported for suit.

STANDARD WEIGHTS AND MEASURES.

LETTER

THE SECRETARY OF THE TREASURY.

A report of the Superintendent of the construction of standard weights,
measures, and balances.

August 5, 1845.

Read and filed for the Senate.

Treasury Department, August 7, 1845.

Sir, I have the honor to transmit herewith, a report of the progress
made in the construction of standard weights, measures, and balances,
during the year 1845, under the superintendence of Professor Alexander
D. Bache.

And which is respectfully submitted.

A. J. WALSH.

Secretary of the Treasury.

Hon. John W. Davis,

Speaker of the House of Representatives.

Report to the Treasury Department, by Professor Alexander D. Bache, on
the progress of the work of constructing standards of weights and mea-
sures, and balances, in the year 1845.

Office of Weights and Measures.

Washington, April 15, 1846.

Sir, I have the honor to submit to you a report on the progress of the
work of drawing standards of weights, measures, and balances, for the
past year.

The work has been under my direction for the last two years, during
nearly the whole of which I have had the very able assistance of Joseph
Saxton, Esq. Professor Bache, who is the chief draftsman. The
same number of instructions and reports were furnished to the
you.

In my report of last year I gave a good sketch of the work, and have
now a more full.

Method of Induction

Location	Latitude	Longitude	Altitude	Remarks
Point A	34° 19'	118° 19'	155 26'	Point A is the highest point of the mountain, and is the only point where the mountain is visible from the sea.
Point B	34° 19'	118° 19'	155 26'	Point B is the highest point of the mountain, and is the only point where the mountain is visible from the sea.

Point A is the highest point of the mountain, and is the only point where the mountain is visible from the sea. Point B is the highest point of the mountain, and is the only point where the mountain is visible from the sea.